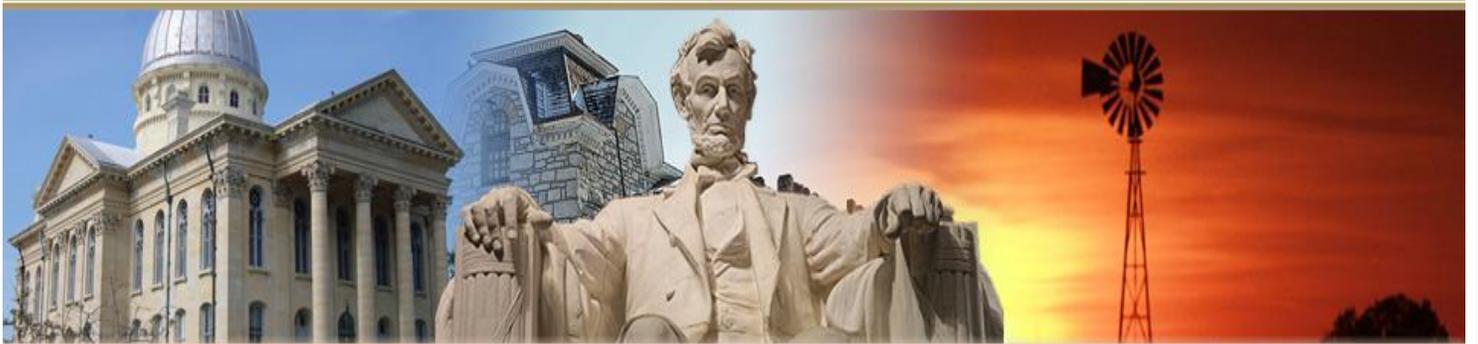




Macoupin County **ILLINOIS**

FY 2015-2016 ADOPTED BUDGET

August 11, 2015 Adopted Budget



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SUMMARY OF FY 2015-2016 GENERAL FUND BUDGET

AUGUST 11, 2015 ADOPTED

I. General Fund Expenses Summary

Macoupin County Budget Worksheet				
Expenses				
	2013-2014	2014-2015	2014-2015	2015-2016
Item	Audited	Budget	Budget	Budget
	Expenditures	Projected	Est. Expend	
County Administration	\$ 112,884.00	\$ 85,000.00	\$ 85,000.00	\$ 76,000.00
County Board	\$ 81,911.00	\$ 88,000.00	\$ 88,000.00	\$ 80,000.00
Macoupin Emergency Management	\$ 53,345.00	\$ 86,812.00	\$ 86,812.00	\$ 54,000.00
Courthouse	\$ 89,320.00	\$ 89,000.00	\$ 89,000.00	\$ 105,000.00
County Clerk & Recorder	\$ 296,994.00	\$ 308,000.00	\$ 308,000.00	\$ 310,000.00
Elections	\$ 221,935.00	\$ 265,000.00	\$ 265,000.00	\$ 265,000.00
Treasurer	\$ 149,388.00	\$ 154,000.00	\$ 154,000.00	\$ 147,000.00
Supervisor of Assements	\$ 130,206.00	\$ 152,000.00	\$ 152,000.00	\$ 137,000.00
Circuit Clerk	\$ 461,016.00	\$ 482,000.00	\$ 482,000.00	\$ 495,000.00
Circuit Court	\$ 114,988.00	\$ 165,000.00	\$ 165,000.00	\$ 121,500.00
Public Defender	\$ 217,837.00	\$ 224,000.00	\$ 224,000.00	\$ 201,500.00
Animal Control		\$ 5,000.00		\$ 5,000.00
States Attorney	\$ 402,486.00	\$ 434,000.00	\$ 434,000.00	\$ 427,000.00
Building Maintenance	\$ 2,988.00	\$ 4,000.00	\$ 4,000.00	\$ 3,000.00
Copy Room	\$ 9,610.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Jury Commission	\$ 4,272.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Superintendent of Schools***	\$ 77,657.00	\$ 71,000.00	\$ 71,000.00	\$ 64,000.00
Tax Assessment and Collections	\$ 90,475.00	\$ 94,000.00	\$ 94,000.00	\$ 89,500.00
Coroner	\$ 86,830.00	\$ 84,000.00	\$ 84,000.00	\$ 76,000.00
Court Security*	\$ 95,982.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
Jail Medical*	\$ 77,436.00	\$ 86,000.00	\$ 86,000.00	\$ 84,000.00
Sheriff*	\$ 2,187,462.00	\$ 2,222,000.00	\$ 2,222,000.00	\$ 1,902,000.00
Jail*	\$ 820,040.00	\$ 775,000.00	\$ 775,000.00	\$ 851,000.00
Probation	\$ 358,858.00	\$ 366,432.00	\$ 366,432.00	\$ 321,000.00
Miscellaneous-Real Rst. Stamp	\$ 115,000.00	\$ 140,000.00	\$ 140,000.00	\$ 97,000.00
MEDP Reimbursable Salaries	\$ 83,747.50	\$ 15,400.00	\$ 15,400.00	\$ -
Contractual Services	\$ 83,747.50	\$ 30,000.00	\$ 30,000.00	\$ 27,000.00
Insurance	\$ 12,960.00	\$ 800,000.00	\$ 770,000.00	\$ 900,000.00
Drug Task Force	\$ 735,741.00	\$ 54,000.00	\$ 54,000.00	\$ 54,000.00
County and Community Development		\$ 20,000.00		\$ 58,000.00
Capital Outlay	\$ 218,775.00	\$ 250,000.00	\$ 250,000.00	\$ 50,000.00
Archives	\$ 200.00			
Interagency Loans	\$ 6,724.00	\$ 65,000.00		
General Fund Total	\$ 7,400,815.00	\$ 7,729,644.00	\$ 7,609,644.00	\$ 7,115,500.00
Total Revenues	\$ 7,700,895.00	\$ 7,735,676.00	\$ 7,146,370.68	\$ 7,122,425.00
Excess (Deficiency)	\$ 300,080.00	\$ 6,032.00	\$ (463,273.32)	\$ 6,925.00

*** Will be reevaluated after Regional Superintendent sets his regional budget based upon all County's EAVs

II. General Fund Revenues Summary

Macoupin County Budget Worksheet				
Income				
	2013-2014	2014-2015	2014-2015	2015-2016
Item	Audited	Revenues	Revenues	Revenues
	Revenues	Projected	Est. Receipts	Estimated
Property Taxes	\$ 1,780,065.00	\$ 1,200,000.00	\$ 1,000,000.00	\$ 1,200,000.00
Intergovernmental				
Sales, Use and Photo tax	\$ 1,321,128.00	\$ 1,300,000.00	\$ 1,388,984.03	\$ 1,388,000.00
Income Tax	\$ 1,475,253.00	\$ 1,400,000.00	\$ 1,394,522.74	\$ 1,400,000.00
Personal Property replacement Tax	\$ 196,164.00	\$ 210,000.00	\$ 207,667.58	\$ 210,000.00
Probation Offices Salary		\$ 240,676.00	\$ 200,987.51	\$ 184,000.00
States Attorney Salary	\$ 178,694.00	\$ 152,000.00	\$ 120,564.20	\$ 152,000.00
Public Defender Salary	\$ 144,677.00	\$ 100,600.00	\$ 74,932.47	\$ 100,600.00
Election Judges Salary	\$ 108,236.00	\$ 12,000.00	\$ 20,925.00	\$ 8,825.00
Supervisor of Assesments Salary	\$ 11,430.00	\$ 27,000.00	\$ 20,820.60	\$ 27,000.00
Emergency Services Disaster Assistance	\$ 30,074.00	\$ 25,000.00	\$ 24,588.23	\$ 25,000.00
South Central Illinois Drug Task Force	\$ 25,222.00	\$ 54,000.00	\$ 46,649.14	\$ 54,000.00
States Attorney Grant	\$ 56,696.00			
Interagency Loan		\$ 65,000.00		\$ 65,000.00
Total Intergovernmental	\$ 3,547,574.00	\$ 3,586,276.00	\$ 3,500,641.50	\$ 3,614,425.00
Licenses and Permits	\$ 4,450.00	\$ 3,000.00	\$ 5,560.00	\$ 3,000.00
Fines and Forfeitures	\$ 314,114.00	\$ 348,000.00	\$ 348,291.00	\$ 348,000.00
Circuit Clerk Fees	\$ 357,462.00	\$ 326,000.00	\$ 316,651.85	\$ 326,000.00
States Attorney Fees	\$ 14,955.00	\$ 16,000.00	\$ 12,151.76	\$ 16,000.00
Fees Tax Sale		\$ 82,000.00		\$ 82,000.00
Interest income	\$ 2,481.00	\$ 8,000.00	\$ 3,555.02	\$ 8,000.00
MEDP Salaries & Insurance Reimbursement		\$ 15,400.00	\$ -	
Misc Reimbursements	\$ 195,682.00	\$ 110,000.00	\$ 118,453.43	\$ 118,000.00
Miscellaneous	\$ 297,417.00	\$ 275,000.00	\$ 246,183.98	\$ 250,000.00
Direct Transfer from ETSB / 911		\$ 273,000.00	\$ 273,200.00	\$ 273,000.00
Grants/Donations	\$ 118,777.00	\$ 100,000.00	\$ 100,100.00	
Total Fees and Charges for Services	\$ 1,305,338.00	\$ 1,556,400.00	\$ 1,418,587.04	\$ 1,424,000.00
Total General Fund Revenue W/O Transfers	\$ 6,632,977.00	\$ 6,342,676.00	\$ 5,919,228.54	\$ 6,238,425.00
Fund Transfers				
General Fund Transfer for Building Project		\$ 127,975.17	\$ 127,974.17	\$ -
Res. No. 2013.11 North Stair				\$ -
Res No. 2013.12 Tax Sale Error In Interest Fee	\$ 15,000.00			\$ -
GIS Elected Officials		\$ 38,000.00	\$ 38,000.00	\$ 38,000.00
Arrestee's Medical Cost Fund Transfer	\$ 25,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
Public Safety Fund		\$ 70,000.00	\$ 16,309.00	\$ 70,000.00
Document Storage Fund	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
Sheriffs COPS Fund	\$ 40,000.00	\$ 79,000.00	\$ 79,000.00	\$ -
Federal Drug Fund		\$ -		\$ -
Sheriff Drug Fund		\$ -		\$ -
DUI Equipment Fund		\$ -		\$ -
Court Security	\$ 65,000.00	\$ 66,000.00	\$ 66,000.00	\$ 66,000.00
County Farm Account	\$ -	\$ 50,000.00	\$ 50,000.00	\$ -
Probation Fee Fund	\$ 45,000.00	\$ -		\$ 50,000.00
Capitol Outlay 13-14 Project Balance Transfer	\$ 10,000.00	\$ 172,024.83	\$ 172,025.83	\$ -
Contractual Services Balance Transfer		\$ 15,000.00	\$ 10,000.00	\$ -
Insurance Balance Transfer		\$ 60,000.00	\$ 60,000.00	\$ -
Budget Stabilization Fund				\$ -
Sheriff General Fund	\$ 70,000.00	\$ 70,000.00	\$ 38,921.14	\$ 40,000.00
County Clerk General Fund	\$ 340,000.00	\$ 350,000.00	\$ 280,963.20	\$ 330,000.00
Real Estate Stamps Fund Transfer	\$ 195,000.00	\$ 195,000.00	\$ 187,948.80	\$ 190,000.00
Total Operating Transfers In	\$ 1,067,918.00	\$ 1,393,000.00	\$ 1,227,142.14	\$ 884,000.00
Total Operating Transfers Out				
Total Revenues	\$ 7,700,895.00	\$ 7,735,676.00	\$ 7,146,370.68	\$ 7,122,425.00
Total Expenses	\$ 7,400,815.00	\$ 7,729,644.00	\$ 7,609,644.00	\$ 7,115,500.00
Excess (deficiency) - including one-time revenues	\$ 300,080.00	\$ 6,032.00	\$ (463,273.32)	\$ 6,925.00

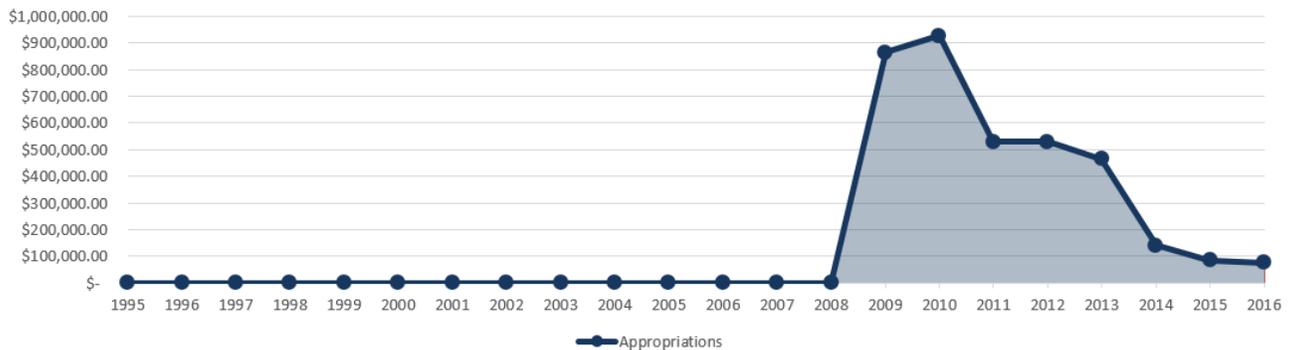
III. General Fund Expense Detail

01.100 County Administration

Description: The line item funds the operation of the county board office, payment of board of review salaries, the county's portion of annual audit costs, the county's annual costs of participating in the State's Attorney's Appellate Prosecutor program, county website development costs, West Central Development Council annual dues, and other small miscellaneous costs.

FY 2014-2015 Projected Budget: \$85,000

FY 2015-2016 Proposed Budget: \$76,000



01.112 County Board

Description: The line item funds the operation of the county board, which includes costs of per diem for full board meetings, committee meetings, and cost of mileage.

FY 2014-2015 Projected Budget: \$88,000

FY 2015-2016 Proposed Budget: \$80,000

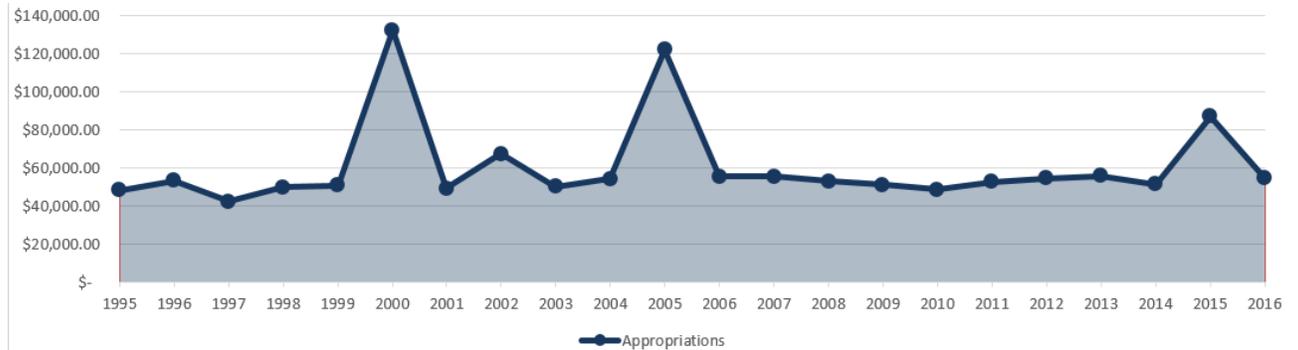


01.112 Emergency Management

Description: The line item funds the operation of the County Emergency Management office.

FY 2014-2015 Projected Budget: \$86,812

FY 2015-2016 Proposed Budget: \$54,000

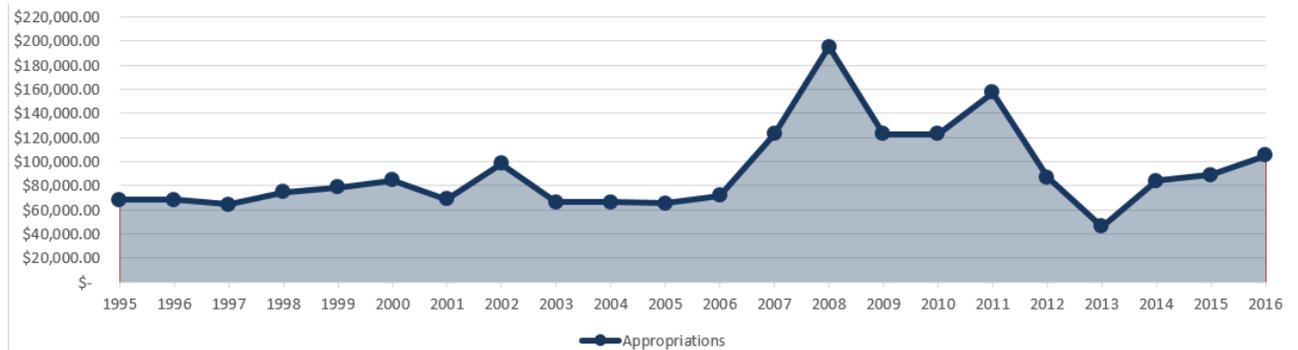


01.113 Courthouse

Description: The line item, under the control of the Sheriff, funds the general daily maintenance of the County Courthouse, primarily covering day to day upkeep of the building and related utility bills for the building.

FY 2014-2015 Projected Budget: \$89,000

FY 2015-2016 Proposed Budget: \$105,000

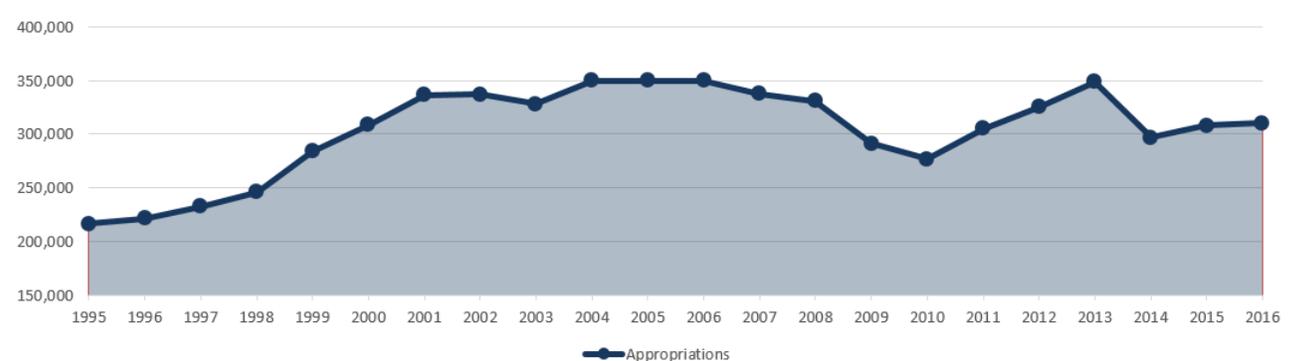


01.114 County Clerk & Recorder

Description: The line item funds the operation of the County Clerk & Recorder offices.

FY 2014-2015 Projected Budget: \$308,000

FY 2015-2016 Proposed Budget: \$310,000

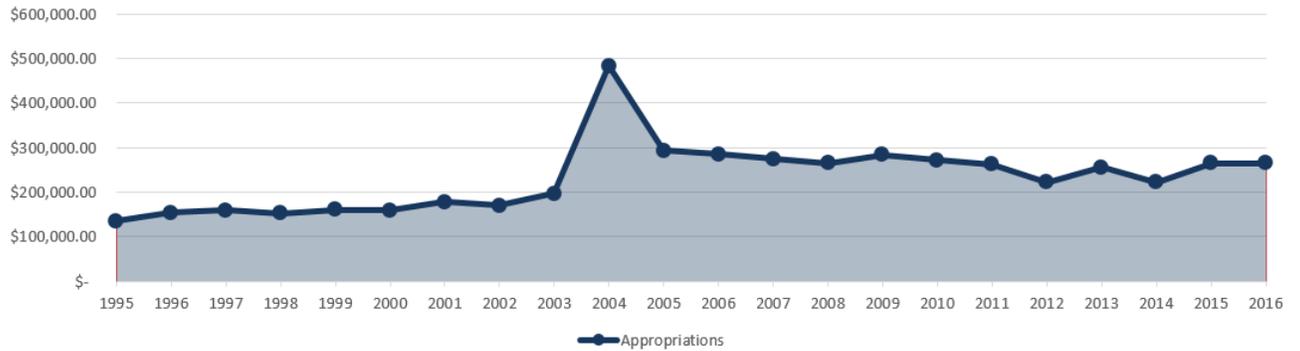


01.115 Elections

Description: The line item, controlled by the County Clerk, funds all costs related to elections administered by the County Clerk. During FY 15-16, the County Clerk will administer the Presidential Primary, instead of the two Elections administered in FY 2014-2015.

FY 2014-2015 Projected Budget: \$265,000

FY 2015-2016 Proposed Budget: \$265,000

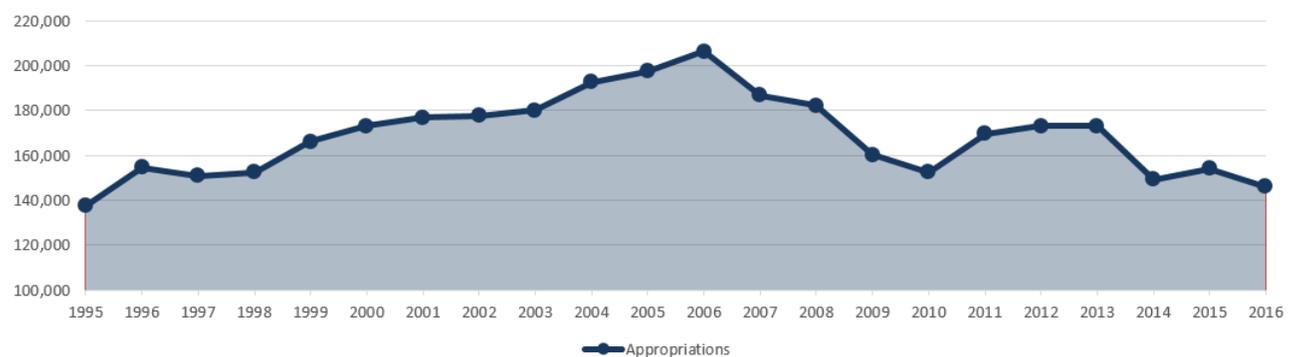


01.116 Treasurer

Description: The line item funds the operation of the County Treasurer’s office.

FY 2014-2015 Projected Budget: \$154,000

FY 2015-2016 Proposed Budget: \$147,000

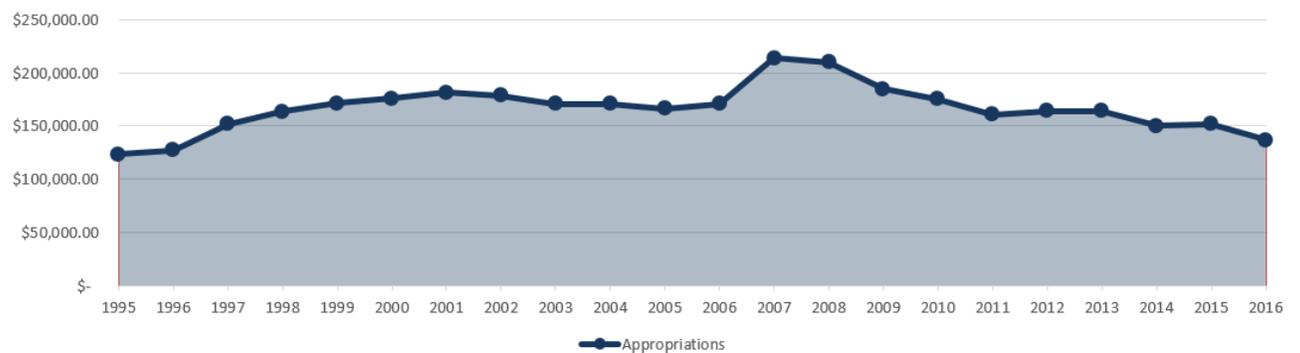


01.117 Supervisor of Assessments

Description: The line item funds the operation of the Supervisor of Assessments office.

FY 2014-2015 Projected Budget: \$152,000

FY 2015-2016 Proposed Budget: \$137,000

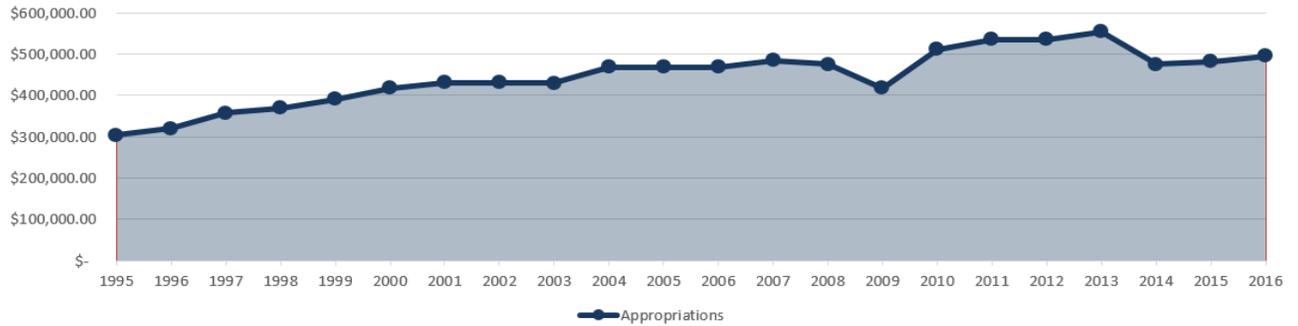


01.120 Circuit Clerk

Description: The line item funds the operation of the Circuit Clerk's office and all three of its divisions-Probate, General, and Traffic.

FY 2014-2015 Projected Budget: \$482,000

FY 2015-2016 Proposed Budget: \$495,000

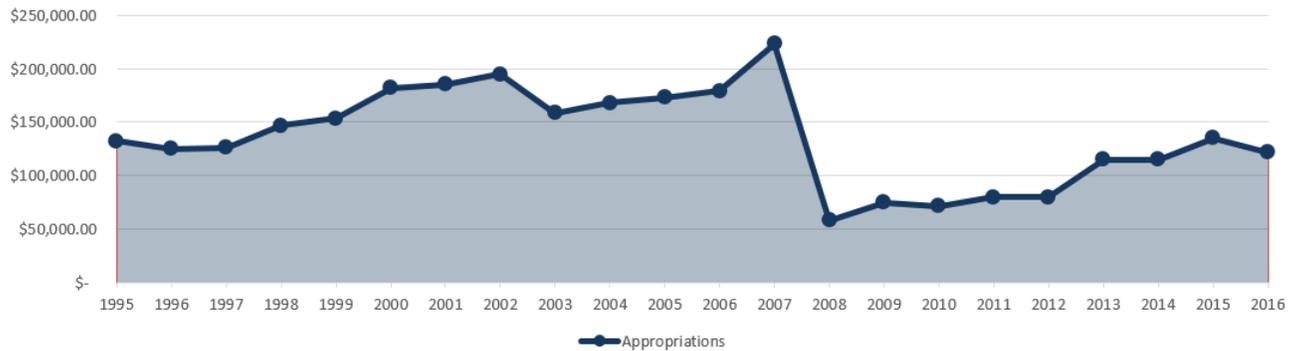


01.121 Circuit Court

Description: The line item, controlled by the Chief Judge, funds the operation of the Circuit Court and all related costs.

FY 2014-2015 Projected Budget: \$135,000

FY 2015-2016 Proposed Budget: \$121,500

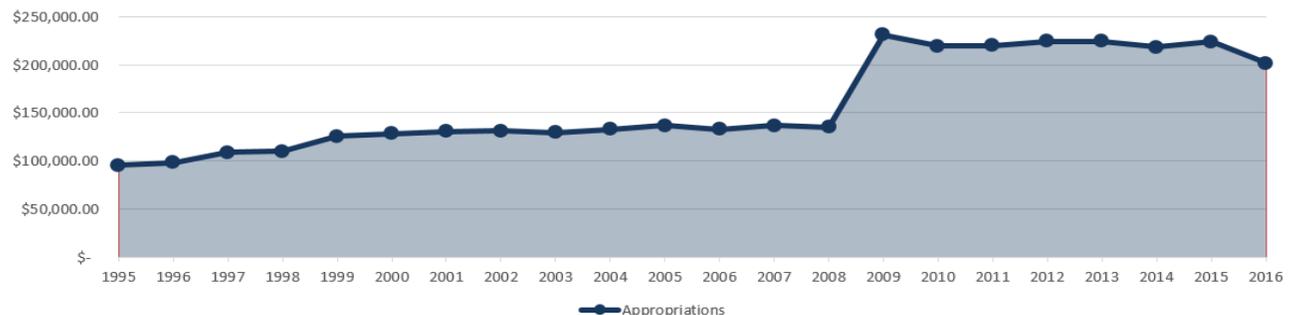


01.122 Public Defender

Description: The line item funds the operation of the Office of the Public Defender. Under state statute, the salary of the Public Defender, which is included in this line item is reimbursed by the State of Illinois to the County at a 2/3 percentage. Further, the salary of the Public Defender is set by state statute.

FY 2014-2015 Projected Budget: \$224,000

FY 2015-2016 Proposed Budget: \$201,500

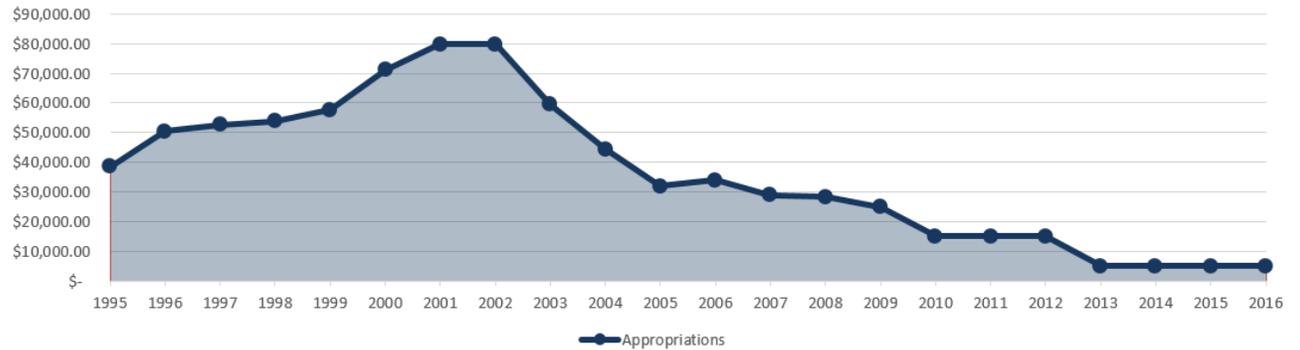


01.123 Animal Control

Description: The line item exists as a reserve for the Animal Control office, should special funds not be sufficient to cover expenses.

FY 2014-2015 Projected Budget: \$5,000

FY 2015-2016 Proposed Budget: \$5,000

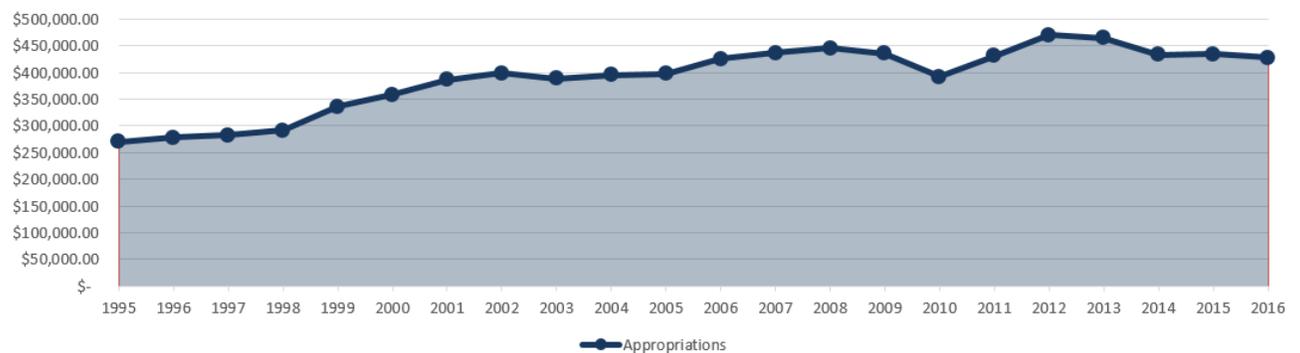


01.124 State's Attorney

Description: The line item funds the operation of the State's Attorney's office. Under state statute, the salary of the State's Attorney, which is included in this line item is reimbursed by the State of Illinois to the County at a 2/3 percentage. Further, the salary of the State's Attorney is set by state statute.

FY 2014-2015 Projected Budget: \$434,000

FY 2015-2016 Proposed Budget: \$427,000



01.128 Building Maintenance

Description: The line item, under the control of the Sheriff, funds routine general maintenance projects in the County Jail Building, County Courthouse, and other county facilities.

FY 2014-2015 Projected Budget: \$3,000

FY 2015-2016 Proposed Budget: \$3,000

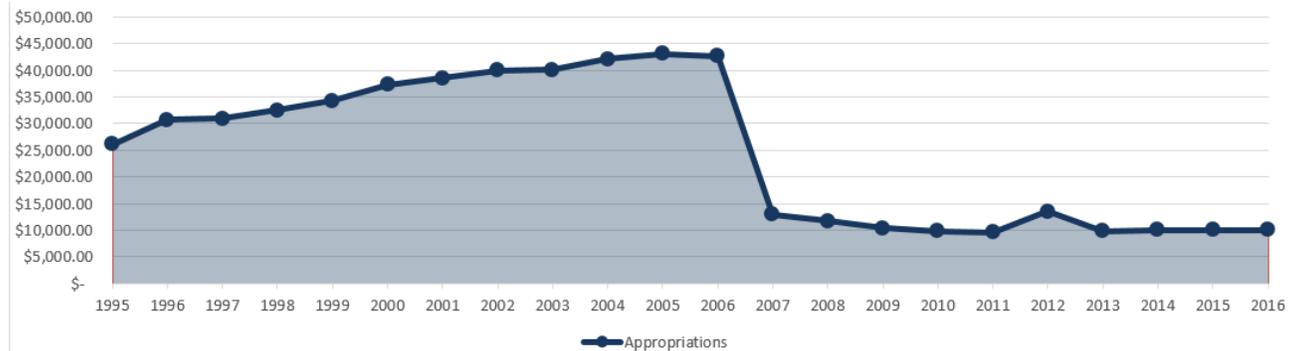


01.131 Copy Room

Description: The line item funds expenses of the Copy Room which is utilized by county officials in the County Courthouse.

FY 2014-2015 Projected Budget: \$10,000

FY 2015-2016 Proposed Budget: \$10,000

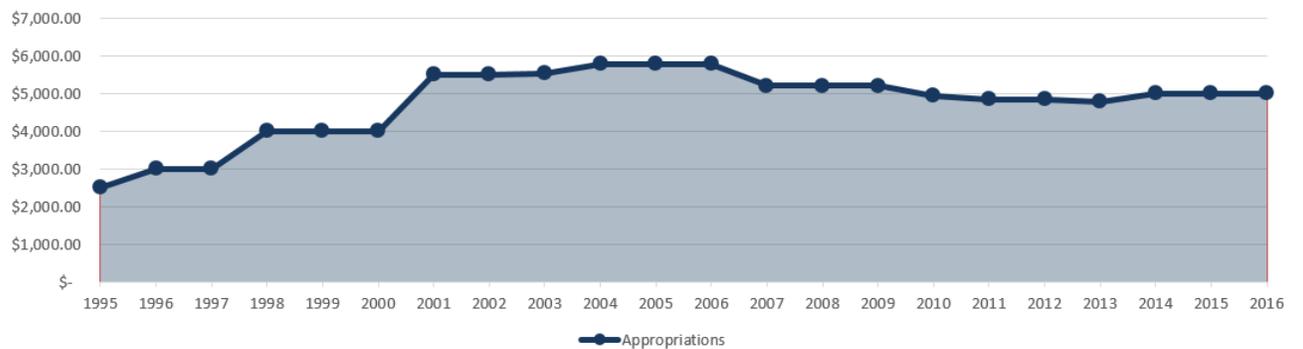


01.137 Jury Commission

Description: The line item, under the control of the Chief Judge, funds expenses of the Jury Commission.

FY 2014-2015 Projected Budget: \$5,000

FY 2015-2016 Proposed Budget: \$5,000

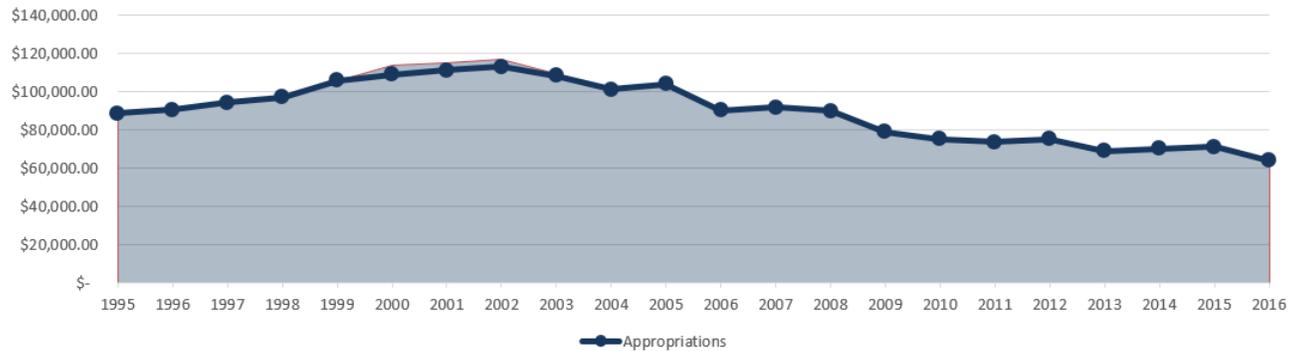


01.141 Superintendent of Schools

Description: The line item, under the control of the Regional Superintendent of Schools, helps to fund expenses of the ROE #40 office in conjunction with three other counties in the region. The annual appropriated amount is based upon a formula that includes the county's EAV.

FY 2014-2015 Projected Budget: \$71,000

FY 2015-2016 Proposed Budget: \$64,000



01.143 Tax Assessment & Collections

Description: The line item funds expenses associated with the calculation, collections, preparation, mailing of county property tax bills and is primarily utilized by the County Treasurer, County Clerk, and Supervisor of Assessments.

FY 2014-2015 Projected Budget: \$94,000

FY 2015-2016 Proposed Budget: \$89,500

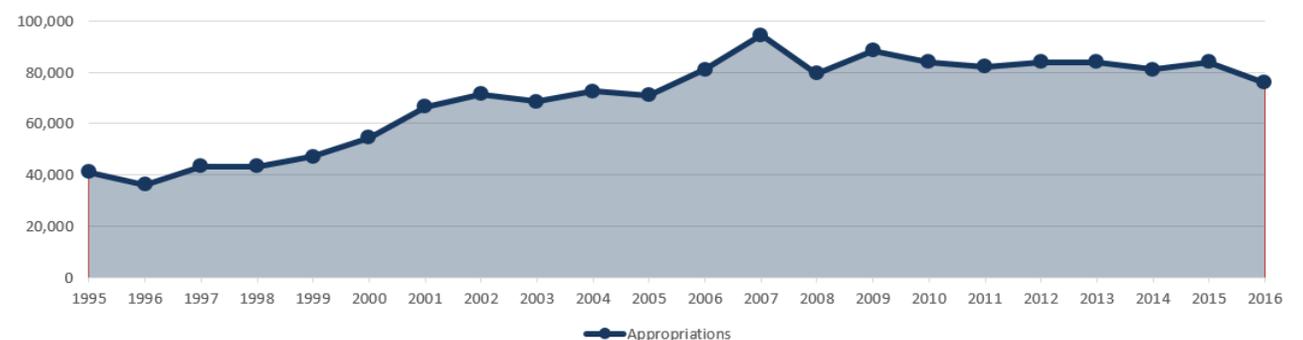


01.151 Coroner

Description: The line item funds the operation of the Coroner's office.

FY 2014-2015 Projected Budget: \$84,000

FY 2015-2016 Proposed Budget: \$76,000

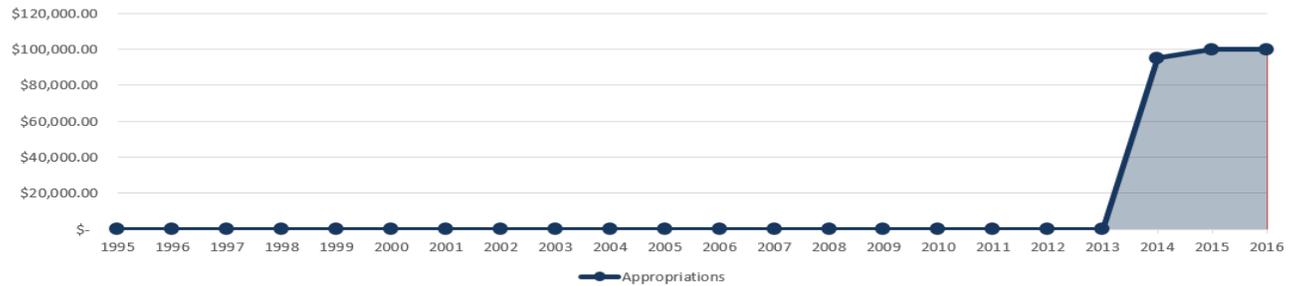


01.171 Court Security

Description: The line item funds expenses associated with Court Security employees at the County Courthouse. These funds allocated in the General Fund are partially reimbursed by a transfer from the Court Security special fund.

FY 2014-2015 Projected Budget: \$100,000

FY 2015-2016 Proposed Budget: \$100,000

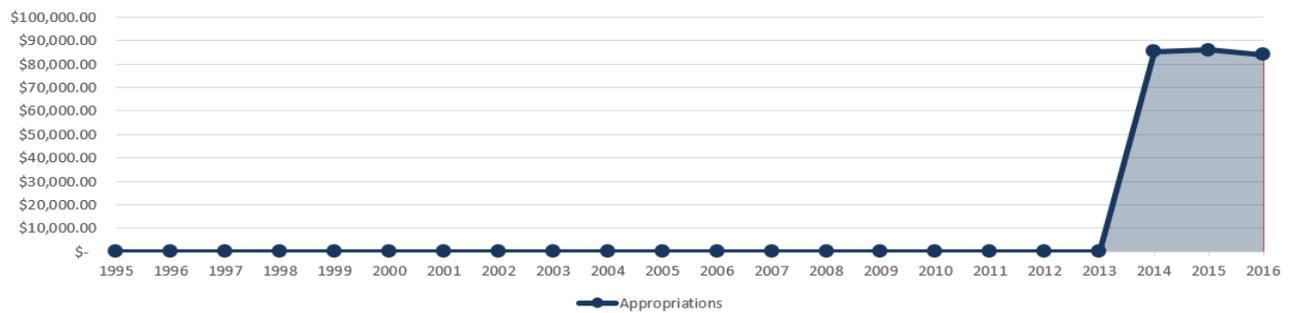


01.181 Jail Medical

Description: The line item, under the control of the Sheriff, allows for expenses to be made to pay for the jail medical contract. A portion of this cost to the General Fund is proposed to be reimbursed or offset through a transfer from the Arrestee’s Medical Cost Fund.

FY 2014-2015 Projected Budget: \$86,000

FY 2015-2016 Proposed Budget: \$86,000

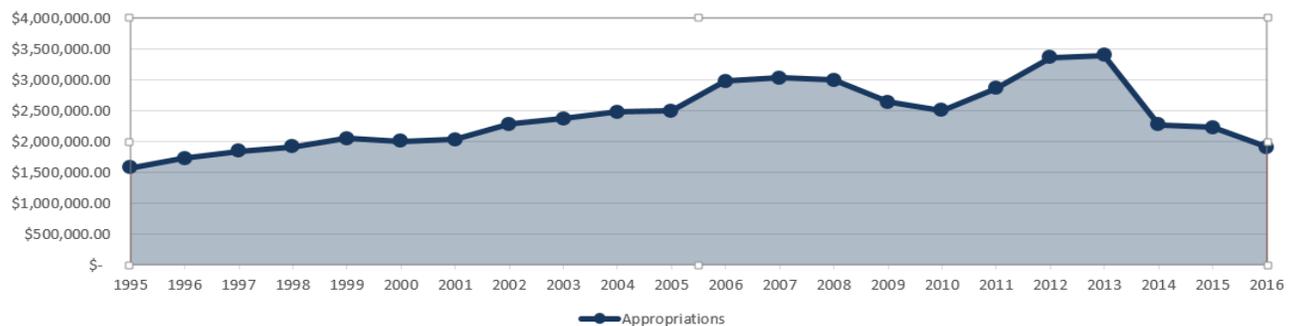


01.211 Sheriff

Description: The line item, under the control of the Sheriff, funds the operation of the County Sheriff’s office outside of the Jail and all of its employees [deputies, investigators, telecommunicators, clerks, and all non-jail staff]. In addition to employee salaries, major expenses such as overtime and vehicle maintenance expenses are paid through this line.

FY 2014-2015 Projected Budget: \$2,222,000

FY 2015-2016 Proposed Budget: \$1,902,000

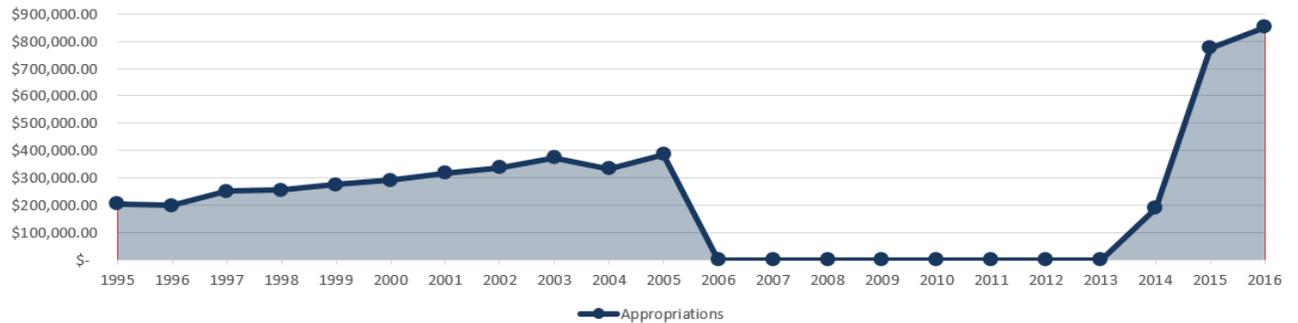


01.215 Jail

Description: The line item, under the control of the Sheriff, funds the operation of the County Jail and all of its employees [salaries of correctional officers and cooks]. Major expenses such as inmate food, utilities, and housing inmates from other counties are paid through this line.

FY 2014-2015 Projected Budget: \$775,000

FY 2015-2016 Proposed Budget: \$851,000

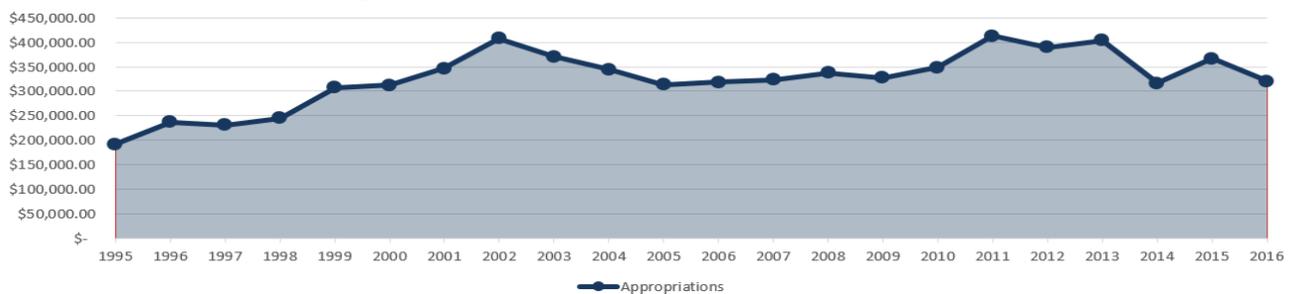


01.221 Probation

Description: The line item funds the operation of the Probation office. Through the Illinois Administrative Office of the Courts, a portion of Probation Officer Salaries are reimbursed back to the General Fund each year. Further, a transfer of funds from the Probation Fee Fund is allowable to cover a shortfall in employee salaries at the end of the fiscal year.

FY 2014-2015 Projected Budget: \$366,432

FY 2015-2016 Proposed Budget: \$321,000

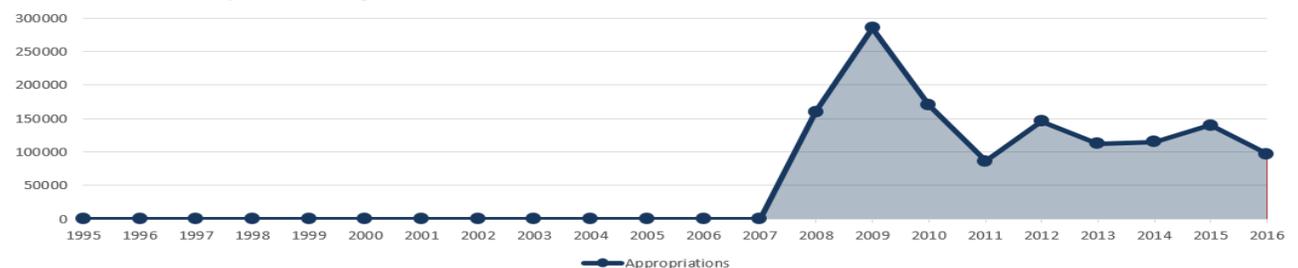


01.302 Real Estate Stamps

Description: Anyone who buys property within county limits must purchase real estate transfer tax stamps. This purpose of this line item is to fund the County Clerk's purchase of those physical real estate transfer tax stamps throughout the course of the fiscal year. For every stamp that is purchased through this line item, the county is reimbursed.

FY 2014-2015 Projected Budget: \$115,000

FY 2015-2016 Proposed Budget: \$97,000

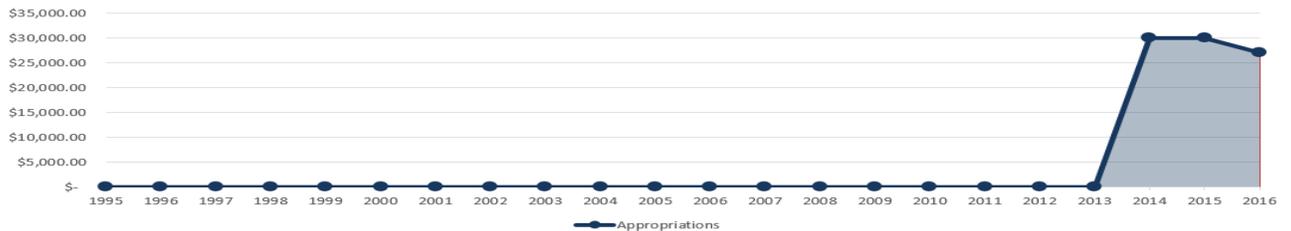


01.305 Contractual Services

Description: This line item would allow for expenses to be made for contractual services to provide infrastructural or renovation upgrades of county-owned facilities. Approval of spending from this line item is with the County Board.

FY 2014-2015 Projected Budget: \$30,000

FY 2015-2016 Proposed Budget: \$27,000

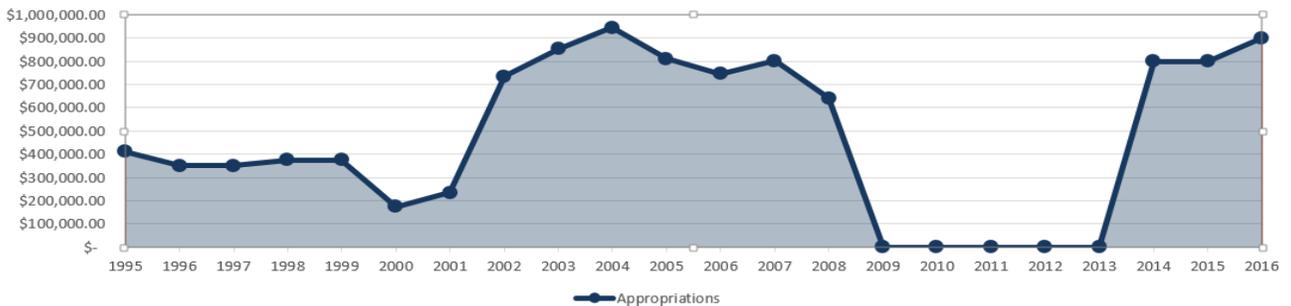


01.306 Insurance

Description: This purpose of this line item is to fund the county’s portion of employee health, dental, and life insurance for those county employees [this does not include health and highway departments]. The county currently pays 90% of the premium for active and insurance-eligible employees’ health and dental plans. This line would also fund the expense of paying the third-party administrator for the county’s HRA account and disbursements of HRA payments to qualifying employees. Eligible retiree, severance plan retiree, and COBRA employee premiums are also paid through this line item at the scheduled rates. Premiums COBRA employees and retirees are reimbursed to the county in full while severance plan employees are reimbursed to the county at their scheduled rates.

FY 2014-2015 Projected Budget: \$800,000

FY 2015-2016 Proposed Budget: \$900,000

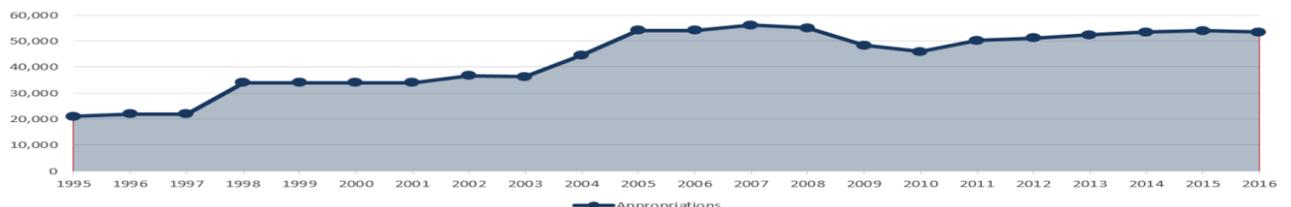


01.307 Drug Task Force

Description: The line item funds the expenses of one employee managing the Drug Task Force operations. These funds are reimbursed at 100% to the county.

FY 2014-2015 Projected Budget: \$53,400

FY 2015-2016 Proposed Budget: \$54,000

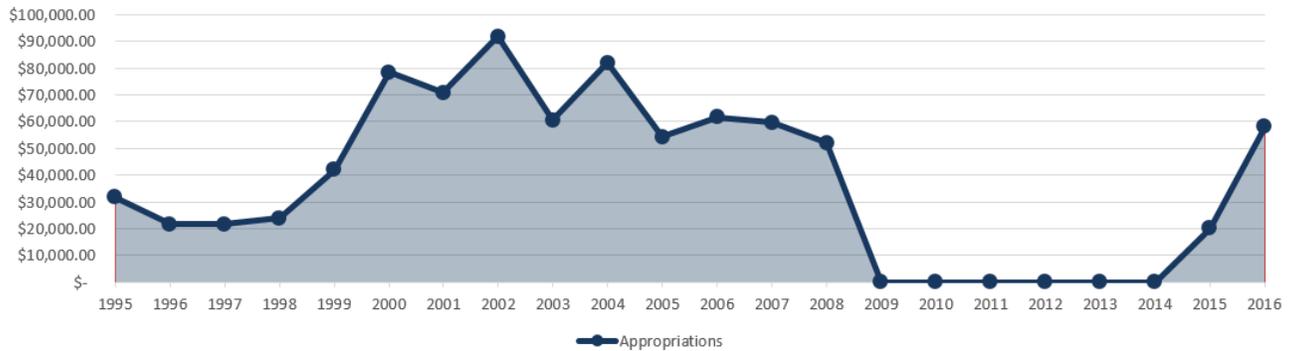


01.308 County and Community Development

Description:

FY 2014-2015 Projected Budget: \$20,000

FY 2015-2016 Proposed Budget: \$58,000

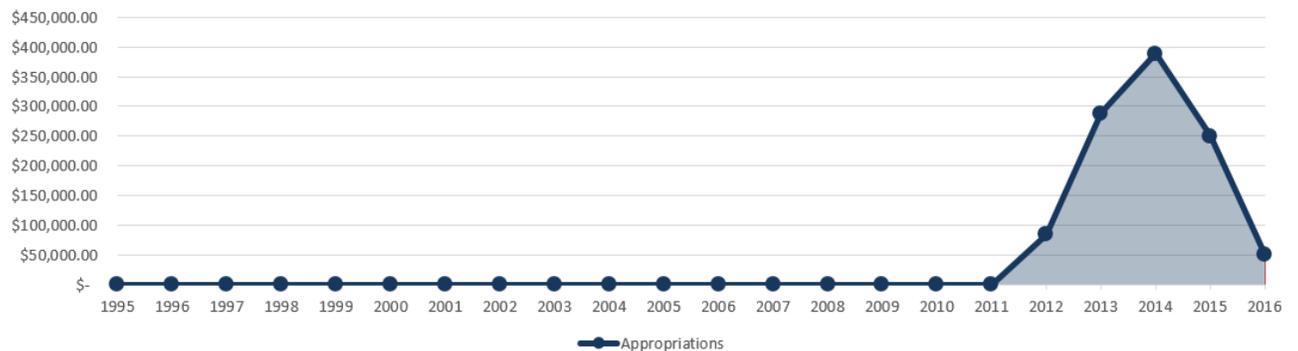


01.310 Capital Outlay

Description: In accordance with 55 ILCS 5/6-1002.5, the county may not appropriate an amount exceeding 5% of the amount appropriated to the County's General Fund for specific capital improvements. The amount appropriated in this fiscal year would primarily relate to renovations to the County Courthouse. Expenses resulting from the North Stair project will be partially reimbursed to the General Fund by the Illinois Landmarks grant and a proposed new project to be expended from this fund contingent upon receiving revenues from coal royalties.

FY 2014-2015 Projected Budget: \$250,000

FY 2015-2016 Proposed Budget: \$50,000



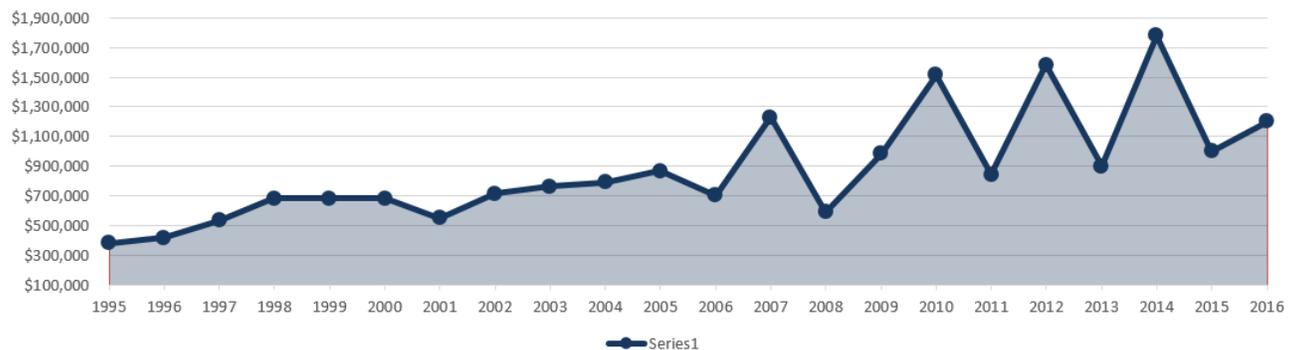
IV. General Fund Revenue Detail

01 Property Tax

Description: Each year, the County passes the property tax levy which includes a corporate line. All funds collected for the corporate purpose is deposited into the general fund. Each tax cycle has 5 distributions in total, though normally a tax cycle falls within two separate fiscal years. How many distributions are received on a given fiscal year depends on when property taxes are collected. The projected number of distributions to be collected in FY 2015-2016 is five.

FY 2014-2015 Projected Budget: \$1,200,000

FY 2015-2016 Proposed Budget: \$1,200,000

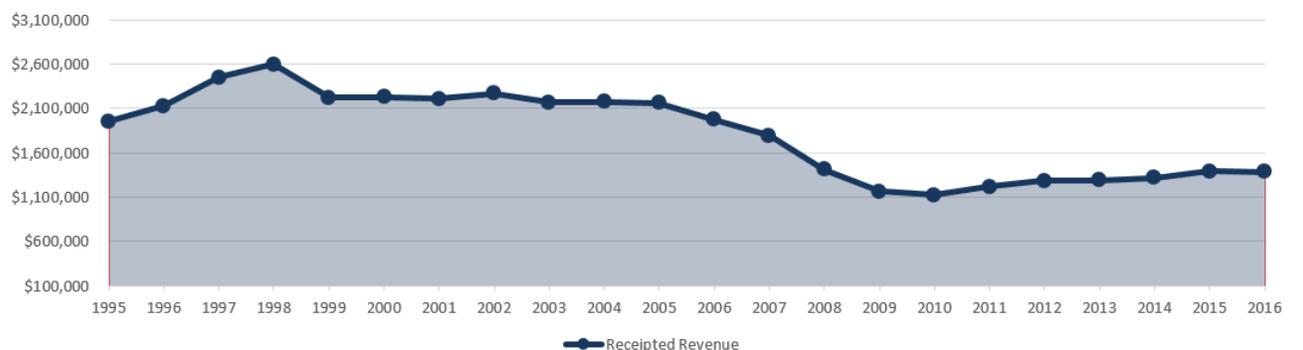


02 Sales, Use and Photo Tax

Description: . The taxes receipted here are a combination of occupation taxes that are imposed on sellers' receipts, use taxes that are imposed on amounts paid by purchasers and sales taxes are the combination of all state, local, mass transit, water commission, home rule occupation and use, non-home rule occupation and use, park district, county public safety and facilities, county school facility tax, and business district taxes.

FY 2014-2015 Projected Budget: \$1,300,000

FY 2015-2016 Proposed Budget: \$1,388,000

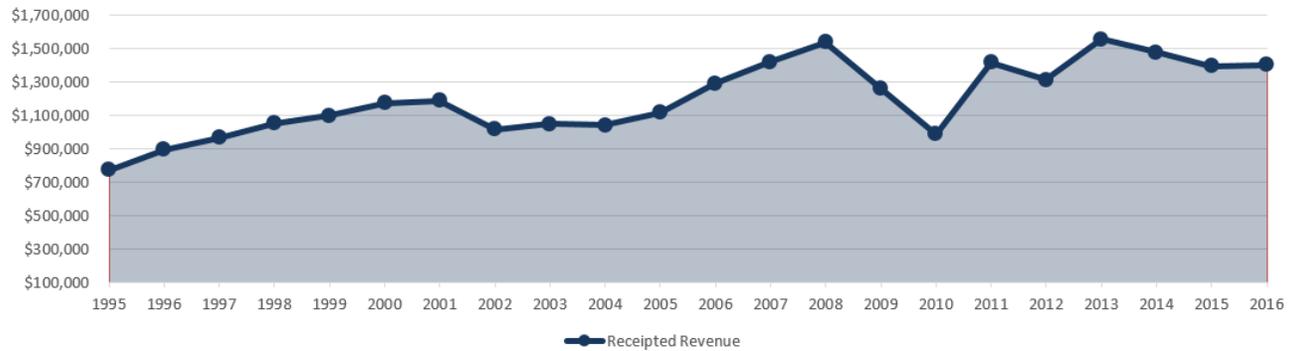


03 Income Tax

Description: The Illinois Individual Income Tax is imposed on every individual earning or receiving income in Illinois. The tax is calculated by multiplying net income by a flat rate. Money received here is distributed to the County by the State.

FY 2014-2015 Projected Budget: \$1,400,000

FY 2015-2016 Proposed Budget: \$1,400,000

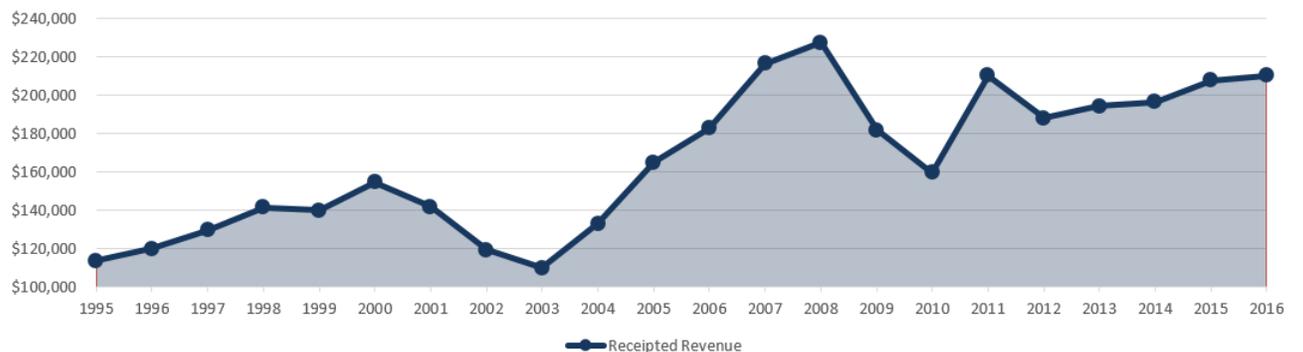


04 Personal Property Replacement Tax

Description: Replacement taxes are revenues collected by the state of Illinois and paid to local governments to replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships, and other business entities were taken away. 48.35% of all replacement taxes collected in the state are goes to downstate counties. Macoupin County's portion of that is determined by the State's established allocation factor based on how much of the personal property tax Macoupin County raised in 1977.

FY 2014-2015 Projected Budget: \$210,000

FY 2015-2016 Proposed Budget: \$210,000

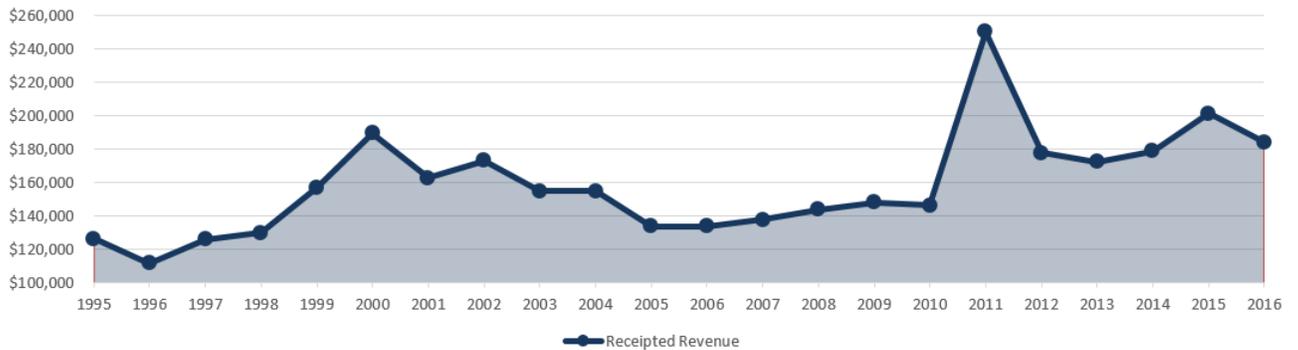


05 Probation Officer Salary Reimbursement

Description: Through the Illinois Administrative Office of the Courts, a portion of Probation Officer Salaries are reimbursed back to the General Fund each year.

FY 2014-2015 Projected Budget: \$184,000

FY 2015-2016 Proposed Budget: \$184,000

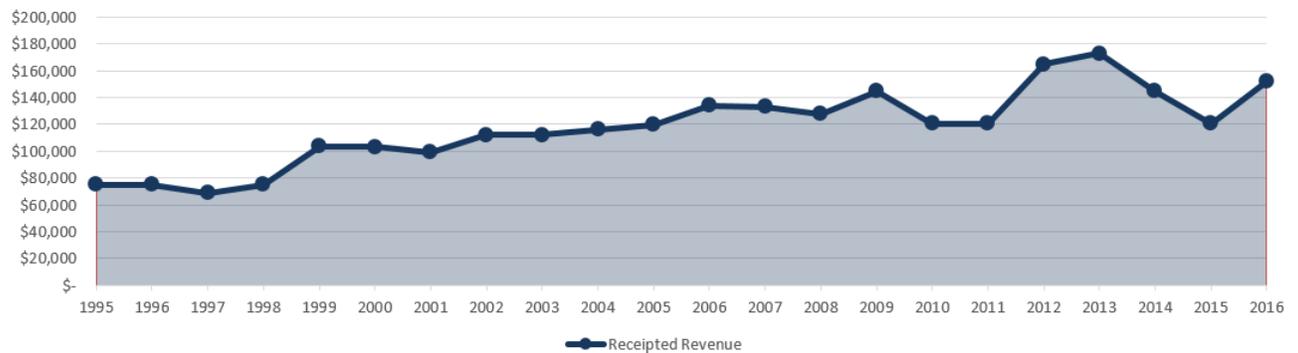


06 State's Attorney Salary Reimbursement

Description: The State of Illinois reimburses the State's Attorney to the County at a 2/3 percentage. All reimbursements for that purpose are deposited in this line.

FY 2014-2015 Projected Budget: \$152,000

FY 2015-2016 Proposed Budget: \$152,000

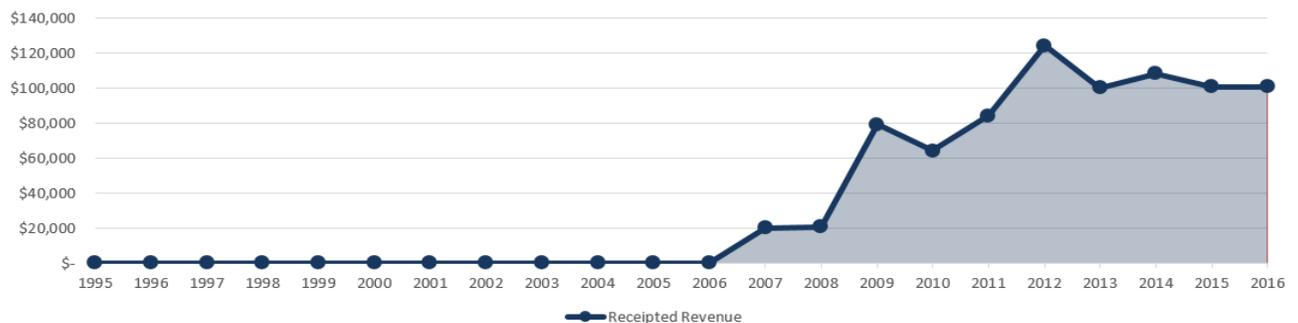


07 Public Defender Salary Reimbursement

Description: The State of Illinois reimburses the Public Defender to the County at a 2/3 percentage. All reimbursements for that purpose are deposited in this line.

FY 2014-2015 Projected Budget: \$100,660

FY 2015-2016 Proposed Budget: \$100,600

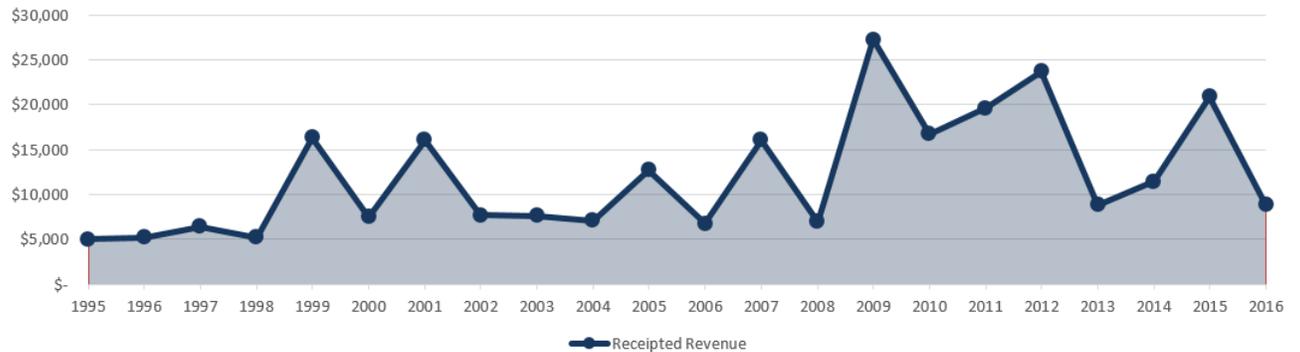


08 Election Judge Salary Reimbursement

Description: The State Board of Elections reimburses a portion of the salaries of the Election judges who work each Election.

FY 2014-2015 Projected Budget: \$12,000

FY 2015-2016 Proposed Budget: \$8,825

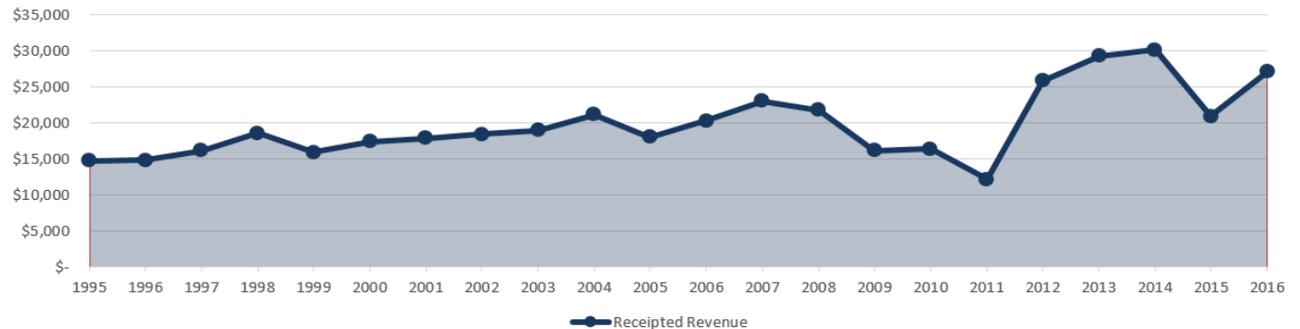


09 Supervisor of Assessments Salary Reimbursement

Description: Through the Illinois Department of Revenue, a portion of the Supervisor of Assessments salary is reimbursed back to the General Fund each year.

FY 2014-2015 Projected Budget: \$27,000

FY 2015-2016 Proposed Budget: \$27,000

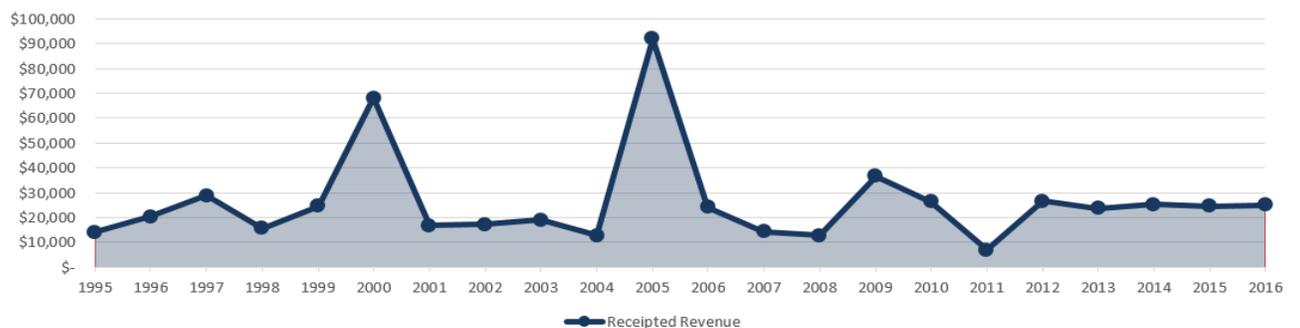


10 Emergency Services Disaster Assistance

Description: Each year, the Emergency Services Disaster Assistance grant is received from the State for the work done by the County's Emergency Management Agency.

FY 2014-2015 Projected Budget: \$25,000

FY 2015-2016 Proposed Budget: \$25,000

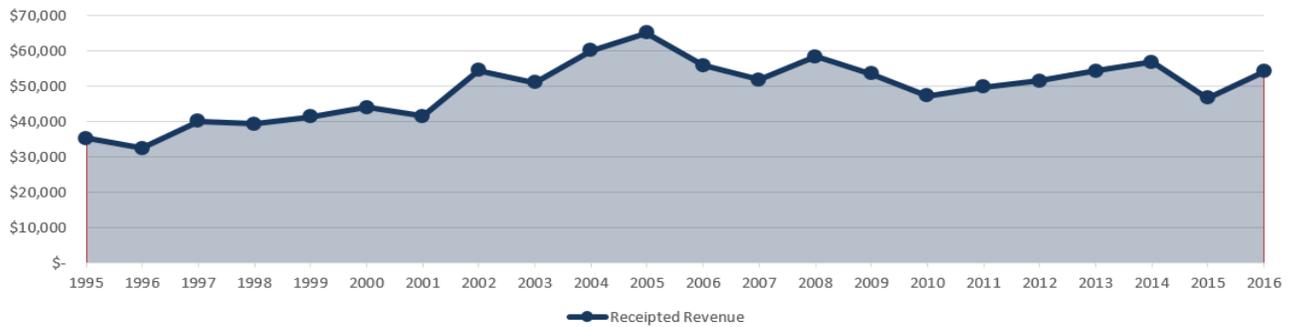


11 South Central Illinois Drug Task Force

Description: Money received here is a reimbursement from the South Central Illinois Drug Task Force to cover the salary of any work done by the County on their behalf.

FY 2014-2015 Projected Budget: \$54,000

FY 2015-2016 Proposed Budget: \$54,000



12 Interagency Loan

Description: For any interagency loan approved by the County Board, repayment of that loan would be received in this line.

FY 2014-2015 Projected Budget: \$65,000

FY 2015-2016 Proposed Budget: \$65,000

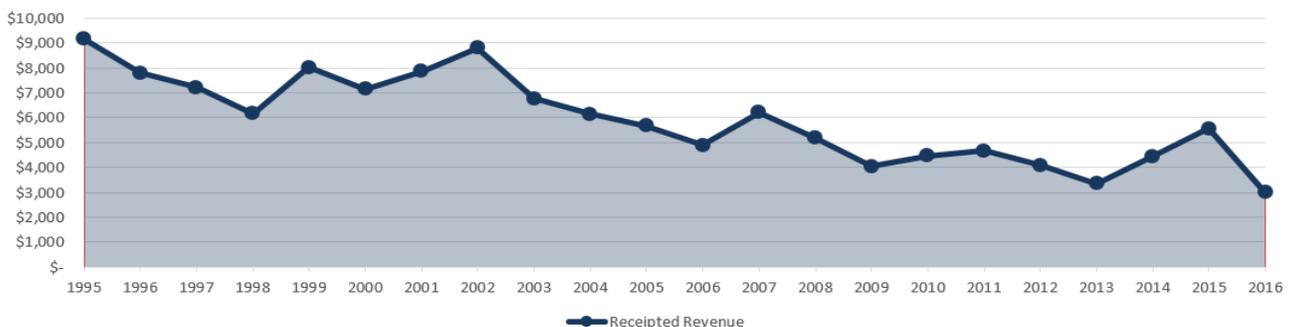


13 Licenses and Permits

Description: The County Liquor License Commission approves yearly and special liquor licenses for all establishments and events in the unincorporated portion of Macoupin County. The licensee fee is received in this line item.

FY 2014-2015 Projected Budget: \$3,000

FY 2015-2016 Proposed Budget: \$3,000



14 Fines and Fees

Description: Fees deposited here are generated through cases brought before the courts.

FY 2014-2015 Projected Budget: \$348,000

FY 2015-2016 Proposed Budget: \$348,000

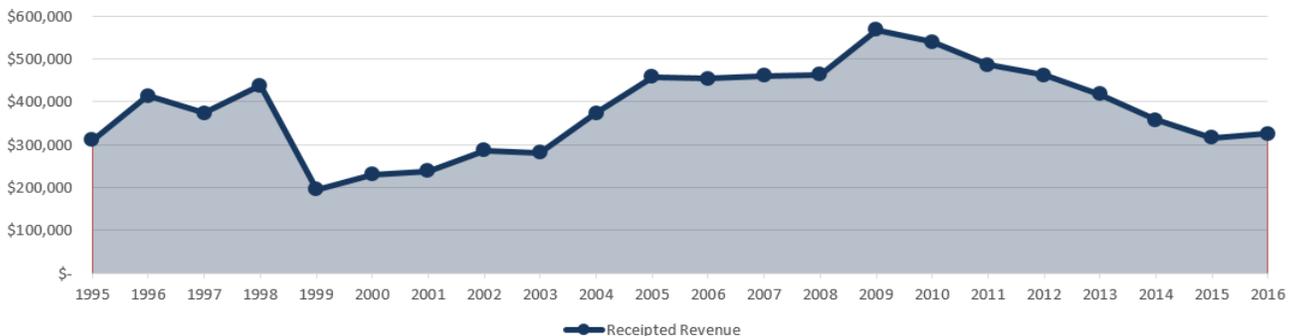


15 Circuit Clerk Fees

Description: Fees collected by the Circuit Clerk for things such as copies, passport application processing, certified mail and take notices, divorce packets, alias summons, etc. are receipted in this line.

FY 2014-2015 Projected Budget: \$326,000

FY 2015-2016 Proposed Budget: \$326,000

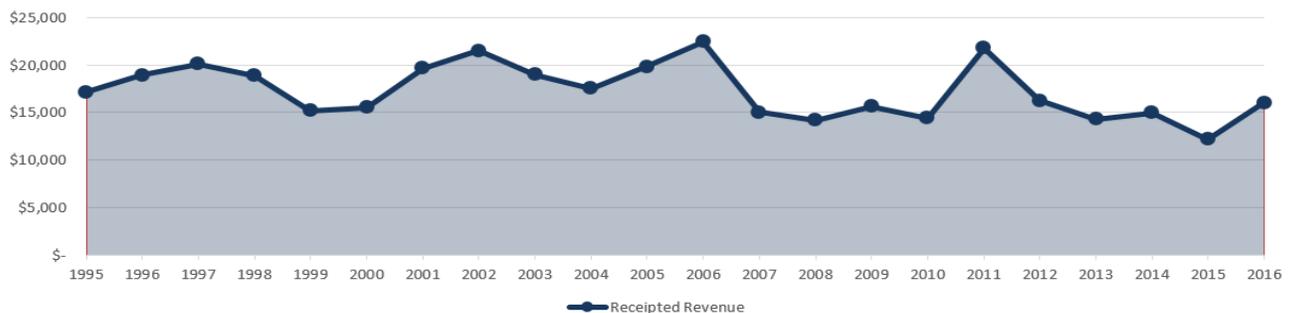


16 State's Attorney Fees

Description: Fees deposited here are generated through actions made by the State's Attorney's office.

FY 2014-2015 Projected Budget: \$16,000

FY 2015-2016 Proposed Budget: \$16,000



17 Fees Tax Sale

Description: Fees collected at the Delinquent Tax Sale on each purchase made by a tax buyer are received in this line.

FY 2014-2015 Projected Budget: \$82,000

FY 2015-2016 Proposed Budget: \$82,000

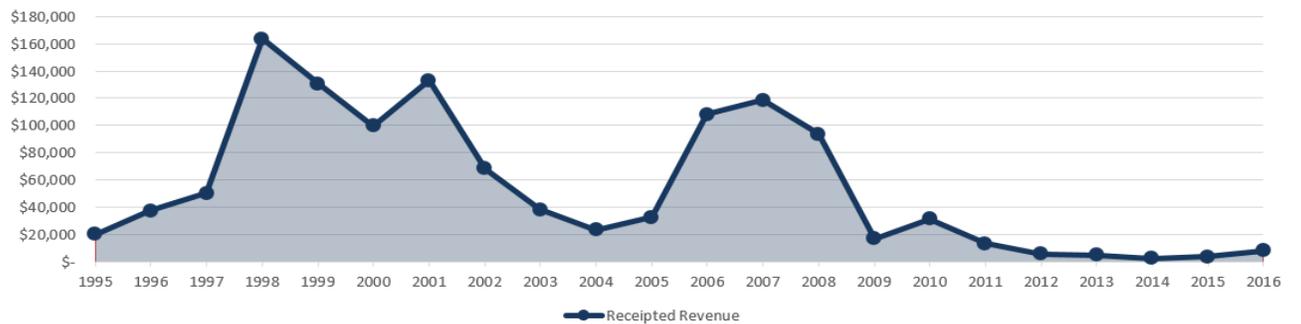


18 Interest Income

Description: All interest earned through CD's, checking accounts, and real estate taxes for the General Fund are received through this line.

FY 2014-2015 Projected Budget: \$8,000

FY 2015-2016 Proposed Budget: \$8,000

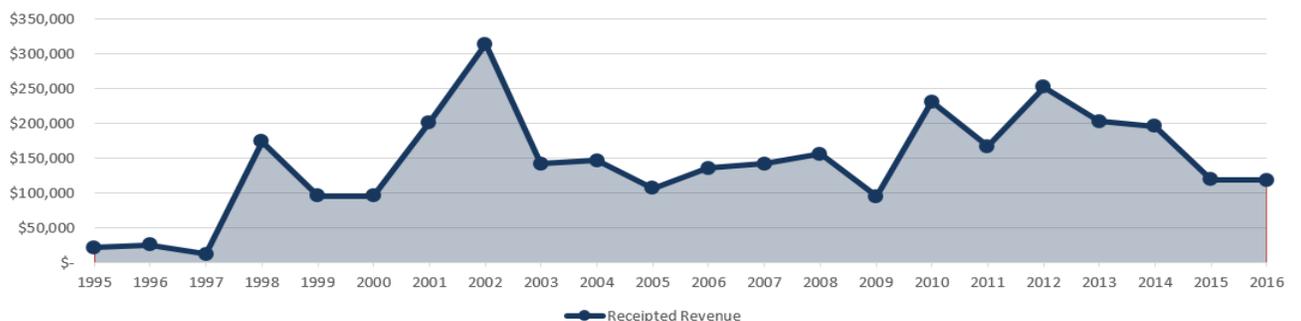


19 Miscellaneous Reimbursement

Description: Miscellaneous reimbursements include the reimbursement the County Clerk receives for the voter registration system from the State Board of Elections, health insurance reimbursements, stipend reimbursements, various rebates and refunds, etc.

FY 2014-2015 Projected Budget: \$110,000

FY 2015-2016 Proposed Budget: \$118,000

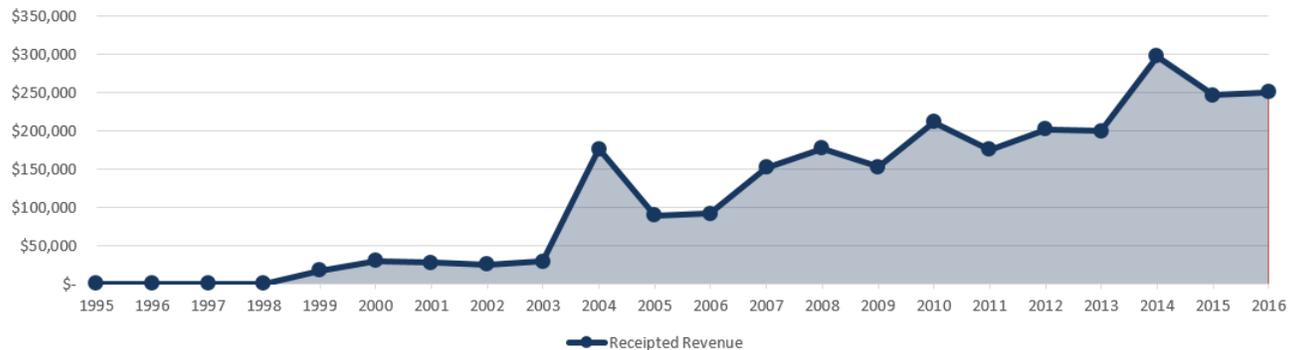


23 Miscellaneous

Description: The miscellaneous line item receipts various smaller receipts such as the tax collected from video game machines in unincorporated areas of the County, the Coroner's inquest fee, rent payments from the Emergency Telephone System Board, fees for the copies of maps and plats, etc.

FY 2014-2015 Projected Budget: \$275,000

FY 2015-2016 Proposed Budget: \$250,000



25 ESTB/911 Dispatch Agreement

Description: The County and the Emergency System Telephone Board (ESTB) signed an agreement where the Sheriff's telecommunicators handle 911 dispatching and ESTB pays a yearly fee to the County to reimburse the costs associated. The fee is paid twice a year.

FY 2014-2015 Projected Budget: \$273,000

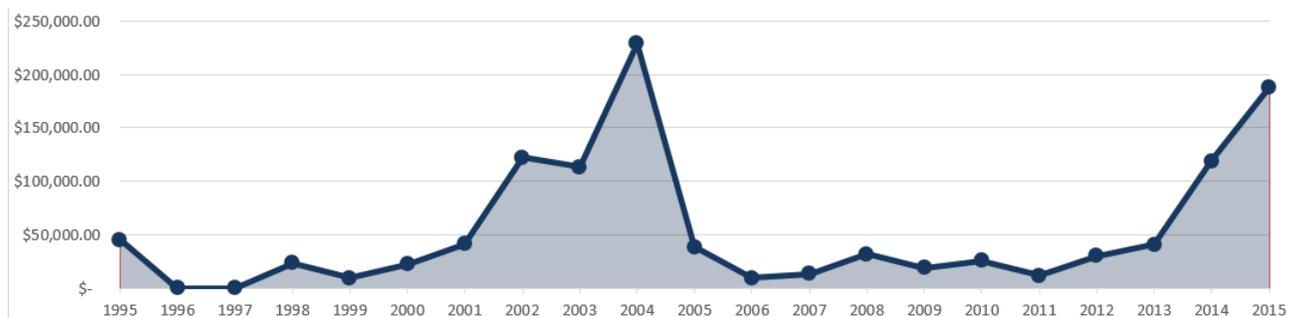
FY 2015-2016 Proposed Budget: \$273,000

26 Grants/Donations

Description: For grants that are to be administered out of the County's General Fund and any donations the County receives for specific purpose.

FY 2014-2015 Projected Budget: \$100,000

FY 2015-2016 Proposed Budget: \$0

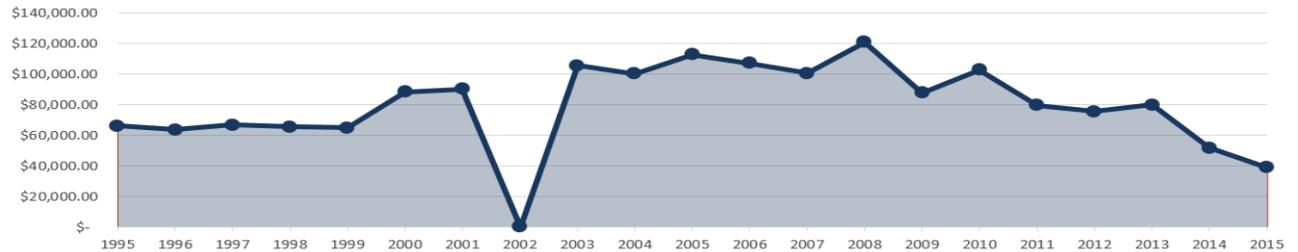


29 Sheriff General Fund

Description: Funds from the Sheriff General Fund are derived from various fees. Each month they are transferred into the County's General Fund and deposited in this line item.

FY 2014-2015 Projected Budget: \$70,000

FY 2015-2016 Proposed Budget: \$40,000

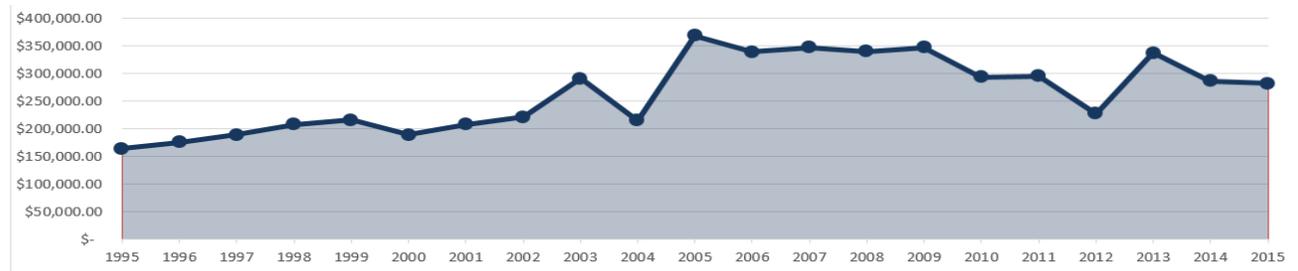


30 County Clerk General Fund

Description: The fees collected by the County Clerk & Recorder's office that are transferred from the County Clerk General Fund into the County's General Fund. These include the County's portion of fees collected for recorded documents, marriage and civil union license, copies of certified and genealogy vital records, as well as other various services provided by the County Clerk and Recorder's office.

FY 2014-2015 Projected Budget: \$340,000

FY 2015-2016 Proposed Budget: \$330,000

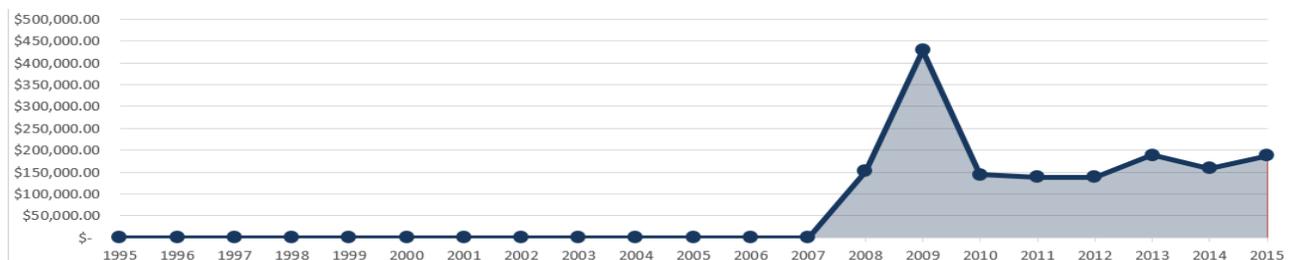


31 Real Estate Stamp Fund

Description: Anyone who buys property within county limits must purchase real estate transfer tax stamps. The amount paid for those stamps includes enough to reimburse the County for purchasing the physical real estate transfer tax stamp from the State, but also includes a tax of .25 cents per \$500 of the value of the transaction.

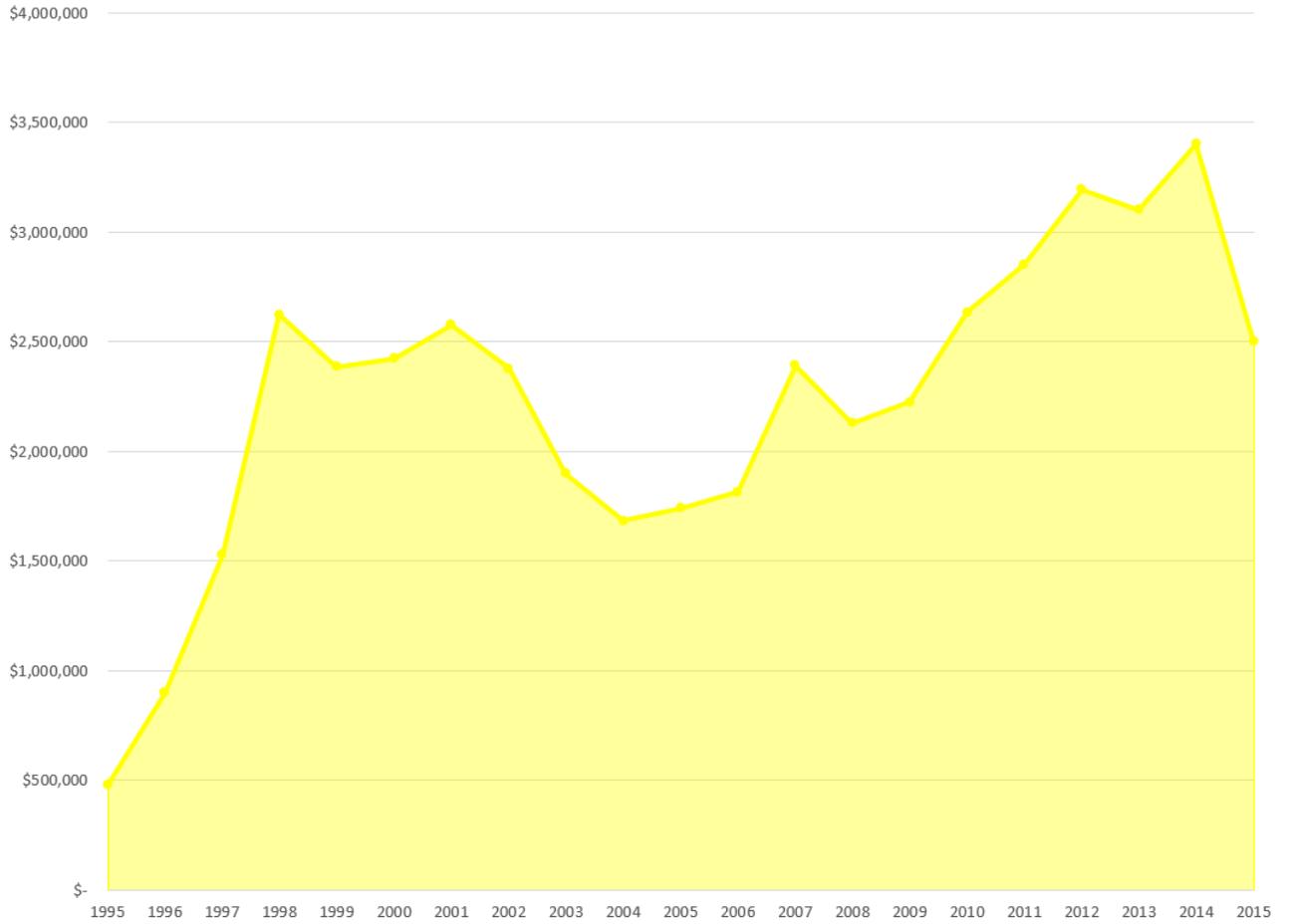
FY 2014-2015 Projected Budget: \$195,000

FY 2015-2016 Proposed Budget: \$190,000



V. Historical Charts

a. General Fund Balance



Source: Macoupin County Audit Report and Financial Statements

*2015 Figures is based on June 30, 2015 provided by Treasurer's office

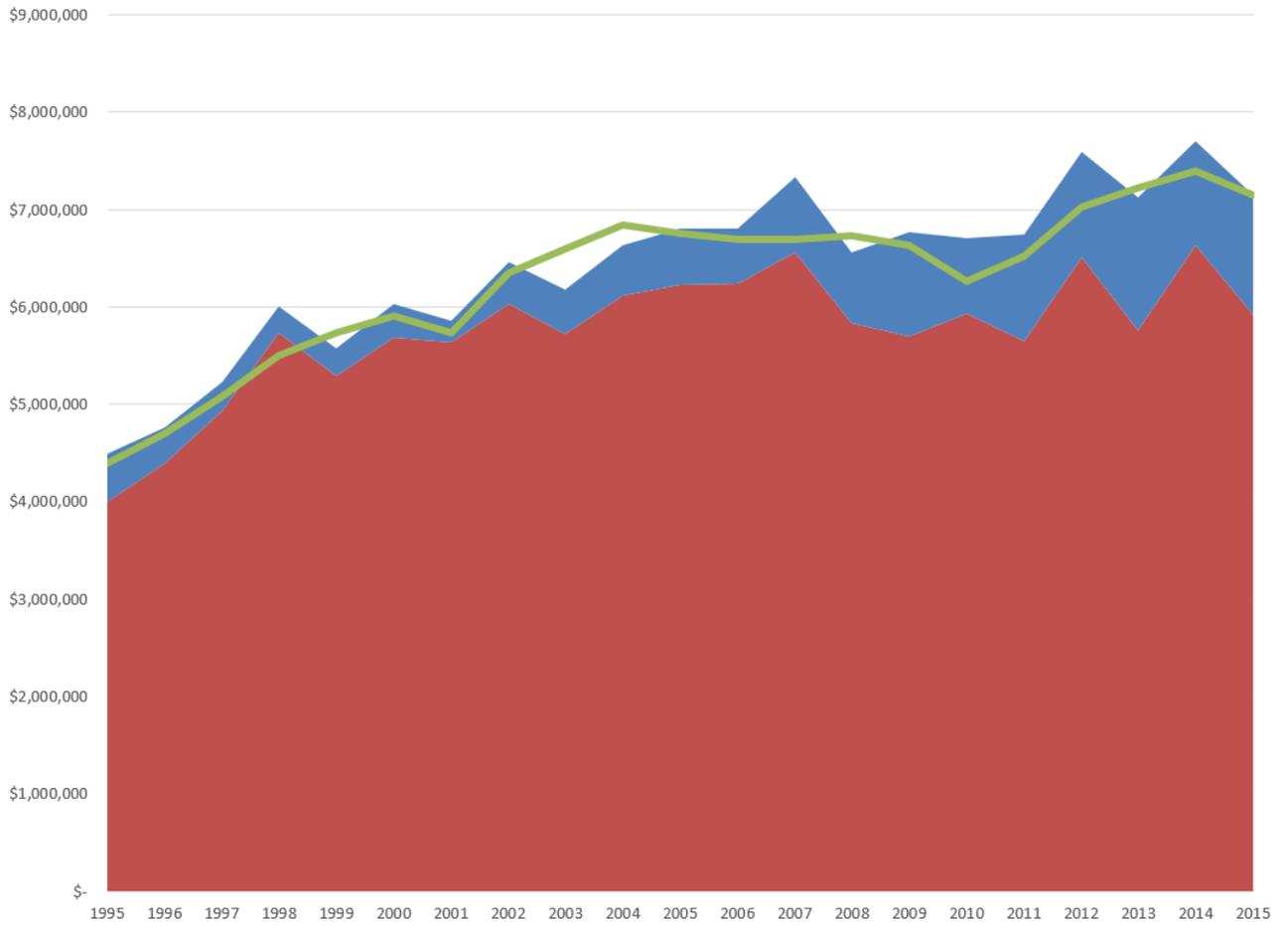
b. Total General Fund Expenses Per Year



Source: Macoupin County Audit Report and Financial Statements

*2015 Figures is based total projected expenses for the fiscal year

c. General Fund Revenue vs. Transfers Per Year



Red area represents the total General Fund sustainable revenue

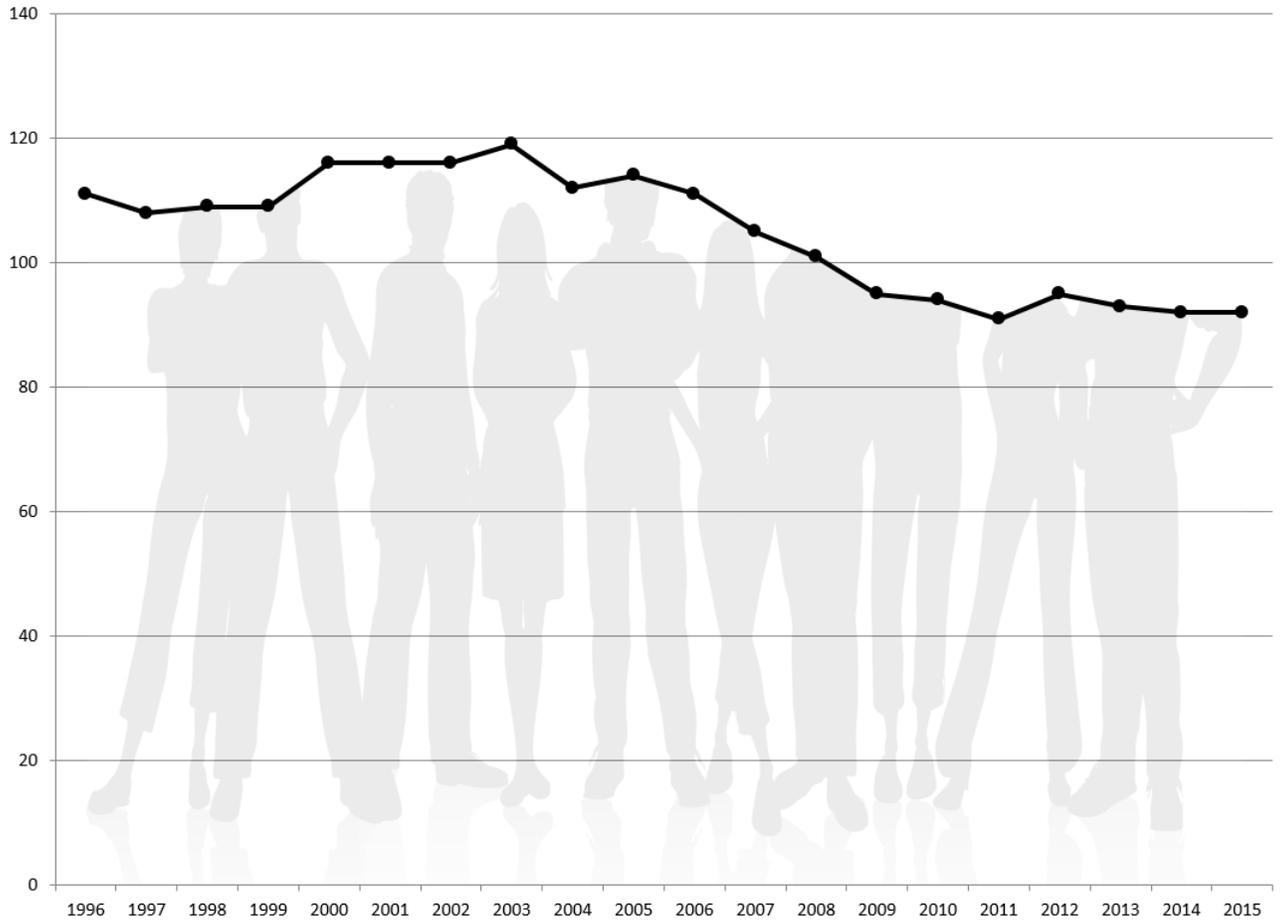
Blue area represents the total transfers into the General Fund from Special Funds

Green line represents all General Fund expenditures

Source: Macoupin County Audit and Financial Reports

***2015 figure is based on total projected expenses for the fiscal year**

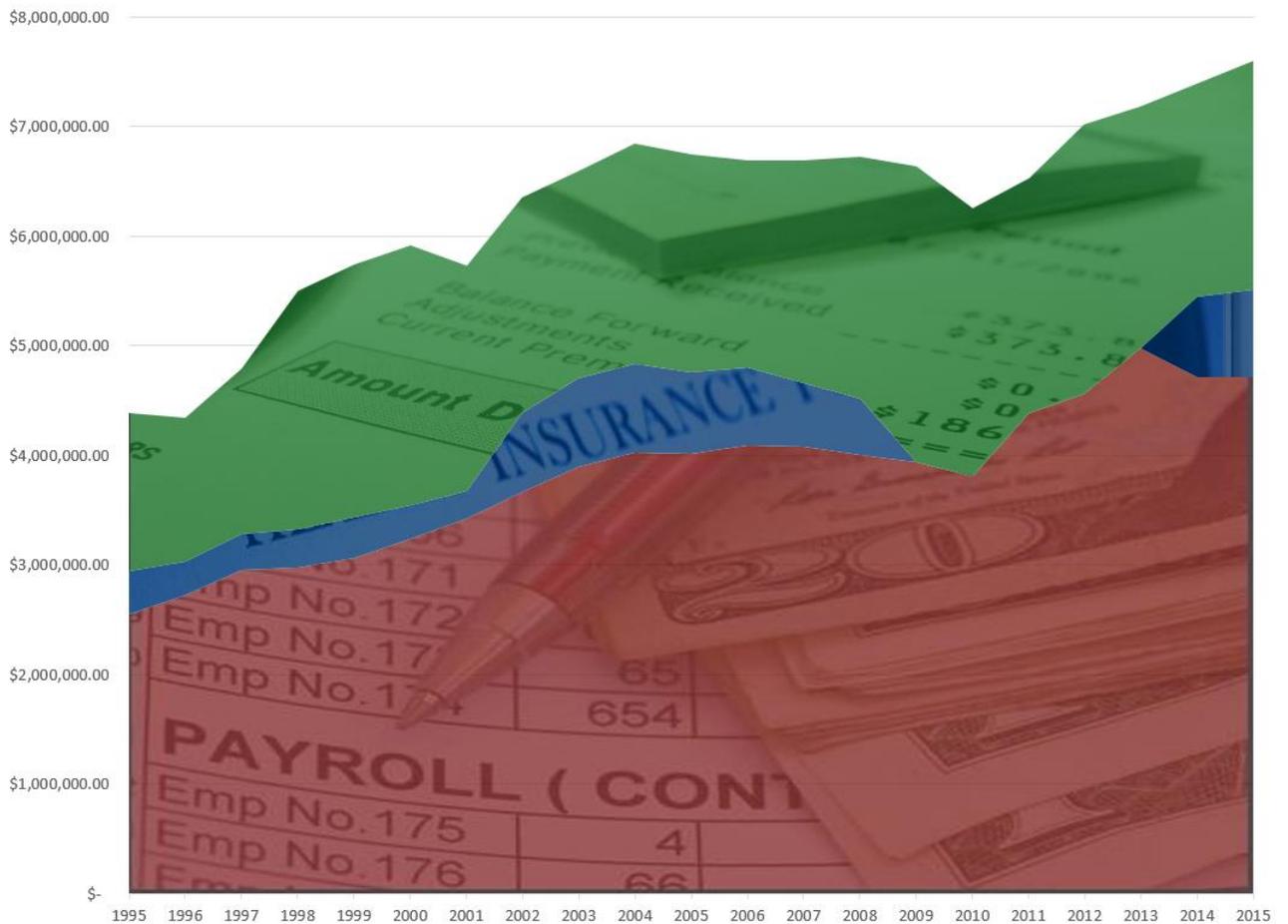
d. Total Number of General Fund Employees Per Year



Source: Macoupin County Board September Claims and Officers Report Salary Reports

*2015 figure is based on the June 2015 Claims and Officers Report

e. Percentage of General Fund Expenditures on Salaries, Benefits and All Other Spending



Red area represents the total amount spent on salaries

Blue area represents the total amount spent on employee insurance**

Green area represents all other spending

All areas combined is total general fund expenditures

Source: Macoupin County Audit and Financial Reports

***2015 figure is based on total projected expenses for the fiscal year**

**** In the fiscal year showing no insurance expenses, all insurance expenses were paid for in each office’s individual budgets and are included in the salaries area**



SUMMARY OF FY 2015-2016 SPECIAL FUND BUDGETS

AUGUST 11 2014 ADOPTED

VI. Special Fund Expenses Summary

Account #	Fund	FY 14-15 Final Budget	FY 15-16 Proposed Budget
4	IMRF	\$1,560,000	\$1,560,000
8	MENTAL HEALTH	\$180,000	\$180,000
10	TORT LIABILITY	\$602,000	\$602,000
11	ANML CNTRL	\$110,000	\$116,730
12	LAW LIBRARY	\$30,000	\$30,000
14	SHERIFF DRUG FUND	\$1,000	\$1,000
15	PROBATION FEES	\$132,000	\$142,000
16	TREAS AUTO FUND	\$25,000	\$25,000
17	DRUG TASK FRC / GRANT	\$119,000	\$119,000
20	CO HIGHWAY	\$1,727,755	\$1,769,550
21	CO TWP BRIDGE	\$900,000	\$900,000
22	CO MOTOR FUEL	\$2,202,000	\$2,106,000
23	CO MATCH HIWAY	\$850,000	\$850,000
24	TWP MOTOR FUEL	\$2,150,000	\$2,120,000
25	DELINQ TAX LIQ	\$5,000	\$5,000
27	TWP BRDG (BOND)	\$500,000	\$500,000
29	DOC STORAGE	\$96,500	\$50,000
30	SOCIAL SECURITY	\$386,000	\$386,000
31	COURT AUTO FND	\$100,000	\$100,000
32	COURT SECURITY	\$83,000	\$83,000
34	MENTAL DEFICIENT	\$52,000	\$52,000
35	REVOLVING LOAN	\$30,000	\$30,000
36	SHERIFF'S LEADS ACCT	\$12,000	\$12,000
37	RECDR MICROFILM	\$40,000	\$80,000
38	CO FARM ACCT	\$20,000	\$20,000
39	EXTENSION SERV	\$80,000	\$80,000
41	CHILD SUPP / MAINT	\$27,500	\$27,500
42	SHERIFF COPS	\$60,000	\$60,000
48	TAX SALE INDEMNITY	\$25,000	\$25,000
51	DUI EQUIP FUND	\$4,000	\$4,000
57	FEDERAL DRUG FUND	\$500	\$500
60	MEDICAL COST FUND	\$20,000	\$20,000
61	TAX SALE ERR INT FUND	\$20,000	\$20,000
63	HRA INSURANCE	\$100,000	\$100,000
64	GRANT FUND	\$75,000	\$75,000
65	PET POPULATION FUND	\$24,000	\$24,000
66	TOURISM FUND	\$8,000	\$8,000
70	VITAL RECORDS	\$10,000	\$10,000
71	MACOUPIN CO GIS	\$573,050	\$573,050
74	E 911	\$1,200,625	\$867,302
76	CORONER'S FEE FUND	\$8,000	\$8,000
77	STATES ATTY AUTOMAT	\$0	\$0
78	BUDGET STABILIZATION	\$0	\$0
79	DRUG COURT FEE FUND	\$5,000	\$5,000
-	PUBLIC SAFETY FUND	\$400,000	\$400,000
-	STATES ATTY BAD CHECK	\$20,000	\$20,000
-	CIRCUIT CLERK OP	\$30,000	\$30,000
	TOTALS	\$14,603,930	\$14,196,632

VII. Special Fund Expenses Detail

[Source: Fund balance information derived from Monthly Treasurer reports on August 31, 2014 and June 30, 2015]

04.000 IMRF [Official: Treasurer]

Description: This special fund budget provides for the County's contributions to the Illinois Municipal Retirement Fund for all County employees.

FY 2014-2015 Final Budget: \$1,560,000

FY 2015-2016 Proposed Budget: \$1,560,000

Balance as of August 31, 2014: \$1,795,142.27

Balance as of June 30, 2015: \$1,448,244.04

08.000 Mental Health

Description: This special fund budget collects funding resulting from the county tax levy to be distributed to the Locust Street Resource Center on a quarterly basis.

FY 2014-2015 Final Budget: \$180,000

FY 2015-2016 Proposed Budget: \$180,000

Balance as of August 31, 2014: \$115,374.76

Balance as of June 30, 2015: \$10,790.26

08.000 Tort Liability Fund

Description: This special fund receives funding through the county's tax levy and is the county's major fund to pay for tort expenses, including but not limited to the payment of insurance premiums on county buildings, workmen's compensation, and general liability.

FY 2014-2015 Final Budget: \$602,000

FY 2015-2016 Proposed Budget: \$602,000

Balance as of August 31, 2014: \$137,723.89

Balance as of June 30, 2015: \$26,538.28

11.000 Animal Control Fund [Official: Animal Control Administrator]

Description: This fund is the working operating fund for the Animal Control office. This fund provides for all operational expenses of Animal Control including items such as full-time and part-time salaries, employee insurance, office expenses, fuel, utilities, animal food, and veterinarian care.

FY 2014-2015 Final Budget: \$110,000

FY 2015-2016 Proposed Budget: \$116,000

Balance as of August 31, 2014: \$61,267.14

Balance as of June 30, 2015: \$40,0861.87

12.000 Law Library Fund [Official: Chief Judge]

Description: The Law Library is provided as a public service in the County Courthouse. The acquisition and operating costs are paid for with law library fee revenue.

FY 2014-2015 Final Budget: \$30,000

FY 2015-2016 Proposed Budget: \$30,000

Balance as of August 31, 2014: \$55,457.76

Balance as of June 30, 2015: \$53,104.30

14.000 Sheriff Drug Fund [Official: Sheriff]

Description: This fund is composed of restitution money from fines paid to the Circuit Clerk's Traffic and Criminal office by individuals arrested on drug charges. Also, forfeited funds are deposited per statute 720 ILCS 550/12 (g)(1).

FY 2014-2015 Final Budget: \$1,000

FY 2015-2016 Proposed Budget: \$1,000

Balance as of August 31, 2014: \$218.47

Balance as of June 30, 2015: \$218.47

15.000 Probation Fee Fund [Official: Director of Court Services, Chief Judge]

Description: This fund is statutorily authorized by 730 ILCS 110/15.1 and consists of fees collected by the court to be used strictly for costs of operating the Probation and Court Services Department in accordance with policies and guidelines approved by the Illinois Supreme Court. Probation fees may additionally be used to cover salary shortfalls of probation officers (as provided under 730 ILCS 110/15.1(h)) up to a set amount formulaically determined by the Administrative Office of the Illinois Courts (AOIC). Salary shortfalls beyond that set amount may not be covered by the Probation Fee Fund. The Department's FY 13-14 budget request includes the use of the estimated maximum shortfall authorization amount to cover anticipated county funding shortfalls.

FY 2014-2015 Final Budget: \$132,000

FY 2015-2016 Proposed Budget: \$142,000

Balance as of August 31, 2014: \$220,383.91

Balance as of June 30, 2015: \$254,950.96

16.000 Treasurer's Automation Fund [Official: Treasurer]

Description: This fund, under the authority of the Treasurer, is used primarily for office automation and training costs.

FY 2014-2015 Final Budget: \$25,000

FY 2015-2016 Proposed Budget: \$25,000

Balance as of August 31, 2014: \$111,934.45

Balance as of June 30, 2015: \$112,908.34

17.000 South Central Illinois Drug Task Force Grant

Description: This fund is composed of grants written for and received by the Drug Task Force to be utilized on payroll-related and other costs of the Task Force. The Treasurer counter-signs this account.

FY 2014-2015 Final Budget: \$119,000

FY 2015-2016 Proposed Budget: \$119,000

Balance as of August 31, 2014: \$1,128.67

Balance as of June 30, 2015: \$13,405.90

20.000 County Highway Fund [Official: County Engineer]

Description: This fund supports the Highway Department as its major operating fund used by the Department to fund personnel and personnel-related costs in addition to ensuring the constructing, maintaining, and repairing of County-owned roads throughout the year. The County Highway Fund is derived from the County Highway tax levy as authorized by State Statute at a maximum rate of .10% of assessed valuation.

FY 2014-2015 Final Budget: \$1,727,755

FY 2015-2016 Proposed Budget: \$1,769,550

Balance as of August 31, 2014: \$444,262.32

Balance as of June 30, 2015: \$441,056.72

21.000 County Twp Bridge Fund [Official: County Engineer]

Description: State Statute provides for a County Bridge Fund derived from a County Bridge Fund Levy with a maximum rate of .05% of assessed valuation. Monies derived from this levy must be placed in a separate fund. This fund is to be used for meeting one-half the cost of bridge, culvert and drainage structure projects with a road district furnishing the remaining one-half, for other joint bridge projects with any other highway authority through mutual agreements, and for bridges, culverts and drainage structures on County Highways when the above commitments have been fulfilled (605 ILCS 5/5 -602).

FY 2014-2015 Final Budget: \$900,000

FY 2015-2016 Proposed Budget: \$900,000

Balance as of August 31, 2014: \$1,516,625.41

Balance as of June 30, 2015: \$1,495,601.85

22.000 County Motor Fuel Fund [Official: County Engineer]

Description: Motor Fuel Taxes received by the County represent the county's share of the fuel taxes collected by the State of Illinois and are used to support eligible highway maintenance and construction. All expenditures of Motor Fuel Tax monies are subject to the approval of the State. The County Engineer salary is paid at a set rate through this fund.

FY 2014-2015 Final Budget: \$2,202,000

FY 2015-2016 Proposed Budget: \$2,106,000

Balance as of August 31, 2014: \$1,696,522.59

Balance as of June 30, 2015: \$1,552,907.97

23.000 Matching Hwy Tax Fund [Official: County Engineer]

Description: The Matching Tax program provides local property tax revenue to match State/Federal funds to complete eligible highway projects.

FY 2014-2015 Final Budget: \$850,000

FY 2015-2016 Proposed Budget: \$850,000

Balance as of August 31, 2014: \$717,256.67

Balance as of June 30, 2015: \$650,690.94

24.000 Twp Motor Fuel Fund [Official: County Engineer]

Description: This special fund represents the County's pass-through medium for Motor Fuel Taxes available to township road districts. Each month the Department of Transportation shall allot to the counties their share of the amount of motor fuel taxes apportioned for the use of the road districts. The county administers the funds and allots to each road district in the proportion that each road districts mileage bears to the total road district mileage in the County.

FY 2014-2015 Final Budget: \$2,150,000

FY 2015-2016 Proposed Budget: \$2,120,000

Balance as of August 31, 2014: \$1,432,543.07

Balance as of June 30, 2015: \$1,314,604.00

25.000 Delinquent Tax Liquidation [Official: Treasurer]

Description: This special fund is composed of a percentage of receipts from the County's delinquent tax program and funds are used to pay for publication and other related costs of the program.

FY 2014-2015 Final Budget: \$5,000

FY 2015-2016 Proposed Budget: \$5,000

Balance as of August 31, 2014: \$34,455.82

Balance as of June 30, 2015: \$24,264.08

27.000 Twp Bridge Program Fund [Official: County Engineer]

Description: Annually, the General Assembly appropriates to the Illinois Department of Transportation \$15,000,000.00 for apportionment to the counties for use by the Road Districts for construction of bridges 20 feet or more in length. The basis of apportionment to each county is by road district road mileage similar to the distribution of MFT funds. The priority of bridges replaced is determined by the County Engineer. The funds must be appropriated within 24 months or they enter the Illinois Department of Transportation's Lapse Pool Fund (605 ILCS 5/6-901).

FY 2014-2015 Final Budget: \$550,000

FY 2015-2016 Proposed Budget: \$500,000

Balance as of August 31, 2014: \$60,185.84

Balance as of June 30, 2015: \$

29.000 Document Storage Fund [Official: Circuit Clerk]

Description: This special fund collects fees paid to the Circuit Clerk's office through the Court process and are available for use to support the costs of improving and automating the Circuit Clerk's document storage operations with the future goal of going to a paperless system in such instances that are allowable under statute.

FY 2014-2015 Final Budget: \$96,500

FY 2015-2016 Proposed Budget: \$50,000

Balance as of August 31, 2014: \$557,129.01

Balance as of June 30, 2015: \$596,517.72

30.000 Social Security Fund [Official: Treasurer, County Clerk]

Description: This special fund relates to the County's required Social Security and Medicare Tax contributions for all County employees.

FY 2014-2015 Final Budget: \$386,000

FY 2015-2016 Proposed Budget: \$386,000

Balance as of August 31, 2014: \$677,601.42

Balance as of June 30, 2015: \$499,692.69

31.000 Court Automation Fund [Official: Chief Judge, Circuit Clerk]

Description: This fund was established by Resolution 1991.01 in an effort to defray the cost of establishing and maintaining automated record keeping systems in the offices of the Circuit Court. County Boards were given the authority to require Clerks of the Court to collect a fee in certain cases to help defray these costs.

FY 2014-2015 Final Budget: \$100,000

FY 2015-2016 Proposed Budget: \$100,000

Balance as of August 31, 2014: \$320,524.53

Balance as of June 30, 2015: \$168,306.53

32.000 Court Security Fund [Official: Sheriff, Chief Judge]

Description: This fund receives fees ranging from \$5 to \$25 on civil and criminal cases (depending on the type the case) and is used for court-security related expenses. This fund will also help defray the cost of court security employees of the Sheriff's office by transferring funds to the General Fund before or at the end of the fiscal year to partially reimburse salary costs for such employees.

FY 2014-2015 Final Budget: \$83,000

FY 2015-2016 Proposed Budget: \$83,000

Balance as of August 31, 2014: \$18,988.53

Balance as of June 30, 2015: \$71,989.45

34.000 Mental Deficiency Fund

Description: This special fund budget collects funding resulting from the county tax levy to be distributed to Macoupin Center for the Developmentally Disabled and the Illinois Valley Economic Development Corporation on a quarterly basis.

FY 2014-2015 Final Budget: \$52,000

FY 2015-2016 Proposed Budget: \$52,000

Balance as of August 31, 2014: \$75,809.54

Balance as of June 30, 2015: \$40,373.43

35.000 Revolving Loan Fund #1 [Official: County Board]

Description: This fund is a revolving loan fund originally established in 1989 through a CDAP grant from state DCEO. Revolving loans are granted from this Fund pursuant to state administrative code and congruent with county-adopted and state-approved guidelines.

FY 2014-2015 Final Budget: \$30,000

FY 2015-2016 Proposed Budget: \$30,000

Balance as of August 31, 2014: \$43,438.80

Balance as of June 30, 2015: \$40,468.82

36.000 Sheriff Leads Account [Official: Sheriff]

Description: The Illinois Law Enforcement Agencies Data System (LEADS) is a statewide, computerized, telecommunications system, maintained by the Illinois State Police, designed to provide the Illinois criminal justice community with access to computerized justice related information at both the state and national level. According to LEADS, approximately 800 criminal justice agencies have direct access to LEADS statewide. In addition, over 20,000 computer desktop workstations and wireless mobile data computers access a variety of criminal justice data through LEADS. Participants include municipal, county, state, and federal law enforcement agencies; circuit court clerks, state's attorneys, and probation departments; and county jails and the Illinois Department of Corrections. The fund receives intergovernmental revenues from municipalities in the county and makes expenses for the use of the telecommunication service.

FY 2014-2015 Final Budget: \$12,000

FY 2015-2016 Proposed Budget: \$12,000

Balance as of August 31, 2013: \$10,642

Balance as of August 31, 2013: \$10,642

37.000 Recorders Microfilm Fund [Official: County Clerk]

Description: This fund was established as a result of Public Act 83-1231 and the fee through county Resolution 1984.61. The Public Act allows for County Boards to authorize the charging of a fee for the use of electronic data processing to aid in the electronic conversion of document storage in the Recorder's Office.

FY 2014-2015 Final Budget: \$40,000

FY 2015-2016 Proposed Budget: \$80,000

Balance as of August 31, 2014: \$128,324.06

Balance as of June 30, 2015: \$124,083.61

38.000 County Farm Account [Official: County Board]

Description: This special fund is composed of revenues received from leases on county-owned farm property. Currently, two agricultural properties are county-owned and receive annual revenue through lease agreements.

FY 2014-2015 Final Budget: \$20,000

FY 2015-2016 Proposed Budget: \$20,000

Balance as of August 31, 2014: \$29,808.90

Balance as of June 30, 2015: \$

39.000 Macoupin Extension Service

Description: This special fund budget collects funding resulting from the county tax levy to be distributed to the Macoupin County Extension Service annually.

FY 2014-2015 Final Budget: \$80,000

FY 2015-2016 Proposed Budget: \$80,000

41.000 Child Support Maintenance [Official: Circuit Clerk]

Description: This special fund is composed of fees collected from child support payers and are used to further the efforts to collect future child support payments and offset extraordinary cost of collections, distribution, and interaction with other government agencies.

FY 2014-2015 Final Budget: \$27,500

FY 2015-2016 Proposed Budget: \$27,500

Balance as of August 31, 2014: \$188,607.00

Balance as of June 30, 2015: \$197,893.62

42.000 Sheriff's COPS Fund [Official: Sheriff]

Description: The Sheriff's office has contracted with the Southwestern School District #9 to provide law enforcement services. This fund collects periodic payments for those services.

FY 2014-2015 Final Budget: \$60,000

FY 2015-2016 Proposed Budget: \$60,000

Balance as of August 31, 2013: \$26,370.24

Balance as of June 30, 2014: \$49,979.34

48.000 Tax Sale Indemnity Fees Fund [Official: Treasurer]

Description: This special fund provides funds for the settlement of indemnity cases involving the sale of property for nonpayment of taxes.

FY 2014-2015 Final Budget: \$25,000

FY 2015-2016 Proposed Budget: \$25,000

Balance as of August 31, 2014: \$164,893.63

Balance as of June 30, 2015: \$177,657.95

51.000 DUI Equipment Fund [Official: Sheriff]

Description: This fund receives revenue through fines and forfeitures where the county receives a portion of the fine for county-issued DUI's and is used for the purchase of computers, breathalyzers, and other DUI-enforcement related expenses.

FY 2014-2015 Final Budget: \$4,000

FY 2015-2016 Proposed Budget: \$4,000

Balance as of August 31, 2014: \$3,984.45

Balance as of June 30, 2015: \$3,788.65

57.000 Sheriff's Federal Drug Fund [Official: Sheriff]

Description: This fund was established in October of 2003 with an initial deposit \$21,058.30 and does not generate recurring revenue.

FY 2014-2015 Final Budget: \$500

FY 2015-2016 Proposed Budget: \$500

Balance as of August 31, 2014: \$61.19

Balance as of June 30, 2015: \$

60.000 Arrestee's Medical Cost Fund [Official: Sheriff]

Description: Pursuant to 730 ILCS 125/17 counties shall be entitled to a \$10 fee for each conviction or order of supervision for a criminal violation, other than a petty offense or business offense to be used solely for reimbursement to the county of costs for medical expenses and administration of the Fund. All Jail Medical costs are paid contractually from the Jail Medical line in the County's General Fund – this budget would partially reimburse the county for such expenses from the General Fund.

FY 2014-2015 Final Budget: \$20,000

FY 2015-2016 Proposed Budget: \$20,000

Balance as of August 31, 2014: \$59,795.93

Balance as of June 30, 2015: \$83,876.94

61.000 Tax Sale Error in Interest Fee Fund [Official: Treasurer]

Description: This fund generates revenue through fees from the tax sale and monies are used to process tax sale in error refunds each year.

FY 2014-2015 Final Budget: \$20,000

FY 2015-2016 Proposed Budget: \$20,000

Balance as of August 31, 2013: \$121,869.20

Balance as of June 30, 2014: \$138,841.92

63.000 Health Reimbursement Account Fund [Official: County Clerk, County Board]

Description: This special fund receives revenue from administrative fees for the use of the services of the third-party HRA vendor paid by the Health Department, Highway Department, and County through the County Administration General Fund line item. The fund also receives revenue when HRA claims must be paid out to employees as an expense. The fund acts strictly as a pass-through account for HRA claims and such related expenses as noted above.

FY 2014-2015 Final Budget: \$100,000

FY 2015-2016 Proposed Budget: \$100,000

Balance as of August 31, 2014: \$769.93

Balance as of June 30, 2015: \$3,059.90

64.000 Grant Fund

Description: This fund has been established as a special fund in the county treasury to allow for county offices and departments to separate federal, state, or private grants received in an effort to avoid comingling of operational funds and grant funds. Funds are typically held in the fund until the particular expenditure is necessary.

FY 2014-2015 Final Budget: \$75,000

FY 2015-2016 Proposed Budget: \$75,000

Balance as of August 31, 2014: \$76,568.22

Balance as of June 30, 2015: \$84,467.84

65.000 Pet Population Fund [Official: Animal Control Administrator]

Description: This fund generates revenue through fines and fees and is utilized to help defray or offset the costs of spay/neutering procedures for pets.

FY 2014-2015 Final Budget: \$17,000

FY 2015-2016 Proposed Budget: \$24,000

Balance as of August 31, 2014: \$5,721.46

Balance as of June 30, 2015: \$5,722.75

66.000 Tourism Fund [Official: Tourism Commission, County Board]

Description: This fund was created by Resolution 2006.42 and receipts and expends money generated through the county's hotel/motel tax that was established by Ordinance 2005.02 pursuant to 55 ILCS 5/5-1030. Expenses of this fund are made pursuant to specific purposes outlined in 55 ILCS 5/5-1030.

FY 2014-2015 Final Budget: \$8,000

FY 2015-2016 Proposed Budget: \$8,000

Balance as of August 31, 2014: \$8,536.03

Balance as of June 30, 2015: \$7,727.43

70.000 Vital Record Automation Fund [Official: County Clerk]

Description: This fund was established as a result of Resolution 2007.56 and is a fund under the control of the County Clerk for the primary use of automation of held vital records.

FY 2014-2015 Final Budget: \$10,000

FY 2015-2016 Proposed Budget: \$10,000

Balance as of August 31, 2014: \$16,195.45

Balance as of June 30, 2015: \$15,745.45

71.000 GIS Fund [Official: Supervisor of Assessments, County Clerk]

Description: This special fund is supported by recording fees charged on documents recorded by the County Recorder. The funds are used to support the development and maintenance of the County's Geographic Information System and other GIS-related expenditures. Funds are also used to pay a portion of employee salaries and benefits in the County Assessor's Office.

FY 2014-2015 Final Budget: \$573,050

FY 2015-2016 Proposed Budget: \$573,050

Balance as of August 31, 2014: \$768,222.71

Balance as of June 30, 2015: \$779,726.12

74.000 - 911 Fund [Official: 911 Administrator / ETSB]

Description: This fund is the main operating fund of the Emergency Telephone Systems Board / E 9-1-1 and provides for the operational expenses of the 9-1-1 office. Revenue to this fund is appropriated and adopted by the ETSB as a separate and functioning governmental body. The fund is held in the County Treasury and receives revenue from surcharge dollars.

FY 2014-2015 Final Budget: \$1,200,625

FY 2015-2016 Proposed Budget: \$867,302

Balance as of August 31, 2014: \$1,892,696.46

Balance as of June 30, 2015: \$2,050,526.90

76.000 Coroner's Fee Fund [Official: Coroner]

Description: This fund collects the Coroner fee for Coroner Services pursuant to 55 ILCS 5/4-7001 and can be utilized for certain expenses of the Coroner's office. By statute, money in the fund shall be used solely for the purchase of electronic and forensic identification equipment or other related supplies and the operating expenses of the coroner's office. Funding from this fund may not be used for food or salaries.

FY 2014-2015 Final Budget: \$8,000

FY 2015-2016 Proposed Budget: \$8,000

Balance as of August 31, 2014: \$10,438.04

Balance as of June 30, 2015: \$12,503.83

77.000 State's Attorney Automation Fund [Official: State's Attorney]

Description: This fund was created pursuant to 55 ILCS 5.4-2002(a) and 55 ILCS 5.4-2002.1 (c) requiring all counties to have such a fund which receives a monthly deposit of the State's Attorney Automation fee that began being collected on June 1, 2012 in certain court cases. County Resolution 2012.34 created the fund in the county treasury.

FY 2014-2015 Final Budget: \$0

FY 2015-2016 Proposed Budget: \$0

Balance as of August 31, 2014: \$1,582.00

Balance as of June 30, 2015: \$1,426.00

78.000 Budget Stabilization Fund [Official: County Board]

Description: This fund was created in 2012 by County Board Resolution 2012.17 as a restricted fund to 'lockbox' county dollars in an effort to preserve county services if or when necessary. The amount of money in the Fund shall not exceed either 15% of the County's most recent General Fund budget, as originally adopted, or 15% of the average of the County's five most recent General Fund budgets, as amended, whichever is less. Money can be appropriated or expended by the fund through a two-thirds vote and may be expended only for specific purposes outlined in Resolution 2012.17.

FY 2014-2015 Final Budget: \$0

FY 2015-2016 Proposed Budget: \$0

Balance as of August 31, 2014: \$118,185.53

Balance as of June 30, 2015: \$118,137.37

79.000 Drug Court Fee Fund [Official: Director of Court Services, Chief Judge]

Description: This fund was created by Resolution 2013.08 pursuant to 55 ILCS 5/5-1101(f). State statute allows all counties with a drug court program to adopt a mandatory fee of up to \$5 to be assessed as provided by statute and to be used specifically for the operation and administration of the drug court.

FY 2014-2015 Final Budget: \$5,000

FY 2015-2016 Proposed Budget: \$5,000

Balance as of August 31, 2014: \$1,729.87

Balance as of June 30, 2015: \$1,459.11

VIII. Special Funds Controlled by Official

XX.000 County Clerk General Fund [Official: County Clerk]

Description: Funds from the County Clerk General Fund are derived from various fees and deposited/transferred into the County's General Fund, to the State of Illinois, and other various county special funds monthly. No expenses are made from this fund.

FY 2014-2015 Final Budget: \$941,332

FY 2015-2016 Proposed Budget: \$941,332

XX.000 Sheriff General Fund [Official: Sheriff]

Description: Funds from the Sheriff General Fund are derived from various fees and are deposited/transferred into the County's General Fund during the course of the Fiscal year. No expenses are made from this fund.

FY 2014-2015 Final Budget: \$941,332

FY 2015-2016 Proposed Budget: \$80,000

XX.000 Public Safety Fund [Official: Sheriff]

Description: This fund is comprised of monies received from Sheriff Sales, courthouse wedding fees, insurance payments, and other miscellaneous payments. Per Resolution 2008.38, funds expended from this fund shall be directed by the County Sheriff for the purpose of maintaining public safety and improving the well-being of the residents of Macoupin County. The proposed budget amount for FY 2015-2016 takes into account the potential for large transactions that may be made with regard to Sheriff Sales – in these cases, the Sheriff's office acts only as an intermediary where it receipts in potentially large amounts and disburses an identical amount.

FY 2014-2015 Final Budget: \$400,000

FY 2015-2016 Proposed Budget: \$400,000

XX.000 State's Attorney Bad Check Diversion Fund [Official: State's Attorney]

Description: Pursuant to 720 ILCS 5/17-1b, a State's Attorney may create within his or her office a bad check diversion program for offenders who agree to voluntarily participate in the program instead of in lieu of the criminal justice system. Funds support the effort of the program.

FY 2014-2015 Final Budget: \$20,000

FY 2015-2016 Proposed Budget: \$20,000

XX.000 Circuit Clerk OP Fund [Official: Circuit Clerk]

Description: This fund generates revenue through fees collected on certain court cases and is used to offset extraordinary costs for services that the office renders over and above normal job functions.

FY 2014-2015 Final Budget: \$20,000

FY 2015-2016 Proposed Budget: \$30,000

Balance as of August 31, 2014: \$27,450.00

Balance as of June 30, 2015: \$21,703.67

IX. Public Health Expense Summary

[Note: Per a vote at the August 2013 Board meeting, the Health Department handles their own accounting and the County Clerk and Treasurer no longer are co-signers. Their budgets are broken out from the above for that reason.]

Account #	Fund	FY 14-15 Final Budget	FY 15-16 Proposed Budget
2	PH - M&M DENTAL	\$627,850	\$0
6	PH - WIC	\$147,100	\$147,170
7	PUBLIC HEALTH	\$3,248,607	\$3,307,340
56	PH - COMMUNITY CARE	\$2,313,050	\$2,642,637
67	PH - COMMUNITY CARE HEALTH CTRS, INC.	\$138,300	\$14,000
75	PH - TRANSPORTATION	\$707,517	\$803,180

X. Public Health Expense Details

02.000 M&M Dental Clinic [Official: Public Health Dept.]

Description: This fund was combined with Community Care Health Center special fund, combining medical and dental accounts for the Federally Qualified Health Center.

FY 2014-2015 Final Budget: \$0

FY 2015-2016 Proposed Budget: \$0

Balance as of August 31, 2014: \$138,167.05

Balance as of July 31, 2015: \$0.0

06.000 WIC Fund [Official: Public Health Dept.]

Description: This fund contains all revenue and expenses for the Women's, Infant and Children's (WIC) Program of the Public Health Department (100% Federally-funded).

FY 2014-2015 Final Budget: \$137,000

FY 2015-2016 Proposed Budget: \$147,100

Balance as of August 31, 2014: \$28,659.60

Balance as of July 31, 2015: \$11,360.41

07.000 Public Health [Official: Public Health Dept.]

Description: This fund is composed of all General Revenue funds received for the Health Department and all expenses paid not specifically tied to the WIC Program, Public Transportation, Federally Qualified Health Center or 501c3 activities of the Public Health Department.

FY 2014-2015 Final Budget: \$3,248,607

FY 2015-2016 Proposed Budget: \$3,248,607

Balance as of August 31, 2014: \$194,068.94

Balance as of July 31, 2015: \$81,845.37

56.000 Community Care Health Center [Official: Public Health Dept.]

Description: This fund is composed of all revenue and expenses for the Federally Qualified Health Center of the Public Health Department (100% Federally-funded).

FY 2014-2015 Final Budget: \$2,313,050

FY 2015-2016 Proposed Budget: \$2,642,637

Balance as of August 31, 2014: \$49,299.52

Balance as of July 31, 2015: \$130,799.72

67.000 Community Health Center Inc. Fund [Official: Public Health Dept.]

Description: This fund exists for 501c3 activities of the Public Health Department.

FY 2014-2015 Final Budget: \$14,000

FY 2015-2016 Proposed Budget: \$14,000

Balance as of August 31, 2014: \$13,907.79

Balance as of July 31, 2015: \$129,019.66

75.000 Public Transportation Fund [Official: Public Health Dept.]

Description: This fund contains all revenue and expenses for the Macoupin County Public Transportation Program of the Public Health Department. Program funding for this fund is made up of approximately a 50/50 split between federal and state.

FY 2014-2015 Final Budget: \$707,517

FY 2015-2016 Proposed Budget: \$803,180

Balance as of August 31, 2014: \$189,086.27

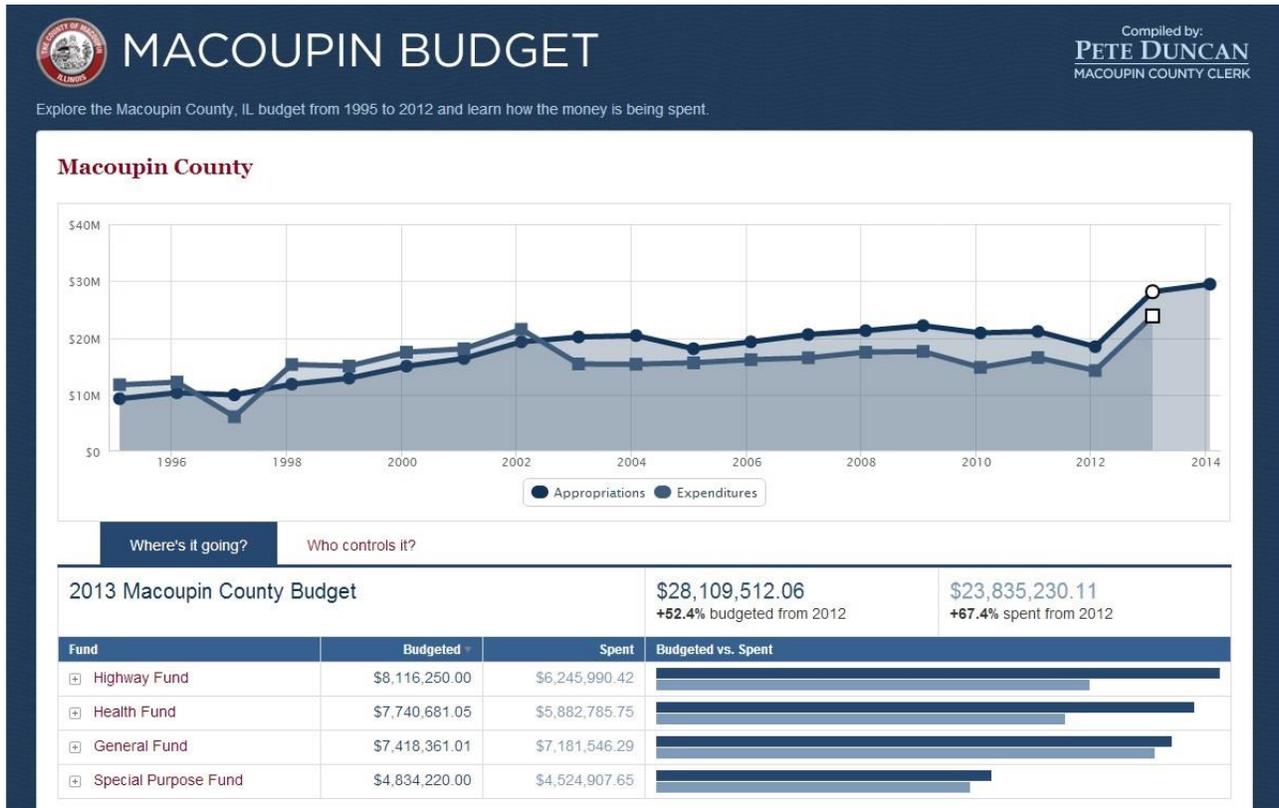
Balance as of July 31, 2015: \$141,740.00

XI. Additional Information

Macoupin County has placed numerous budget documents online in an effort to open the budget process up to each and every taxpayer of the County. Visit www.macoupincountyil.gov/budget.htm to see the following:

- Previous General Fund Budgets
- Previous Audits
- Previous Special Fund Budgets
- Monthly Checkbook Summaries as presented to the Board
- County Salary Reports
- Yearly Treasurer Reports
- Tax and Fee Reports
- County Board approved contracts
- Revolving Loan and Lease information
- As well as other budget information

Macoupin County also has a budget visualization tool that has nearly 20 years' worth of data that helps show exactly how your tax dollars are being spent and what each official's budget is. Please visit www.macoupinbudget.com to use this excellent tool.



Additional information, including budget requests for the FY 14-15 fiscal year are available upon request in the County Board office.